

Finance Act, 2006

Schedule VI - Sixth Schedule

THE SIXTH SCHEDULE

[See clause 67(a)]

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

- (1) in Chapter 16, for the entry in column (4) occurring against all the tariff items, the entry "Nil" shall be substituted;
- (2) in Chapter 19,--
 - (i) in tariff items 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10 and 1902 30 90, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;
 - (ii) in tariff items 1905 31 00, 1905 32 19, 1905 90 10 and 1905 90 20, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;
- (3) in Chapter 21,--
 - (i) in tariff item 2105 00 00, for the entry in column (4), the entry "Nil" shall be substituted;
 - (ii) in tariff item 2106 90 20, for the entry in column (4), the entry "37.5%" shall be substituted;
- (4) in Chapter 24,--
 - (i) for the entry in column (4) occurring against all the tariff items of heading 2401, the entry "42%" shall be substituted;
 - (ii) in tariff item 2402 20 10, for the entry in column (4), the entry "Rs.125 per thousand" shall be substituted;
 - (iii) in tariff item 2402 20 20, for the entry in column (4), the entry "Rs.415 per thousand" shall be substituted;
 - (iv) in tariff item 2402 20 30, for the entry in column (4), the entry "Rs.620 per thousand" shall be substituted;
 - (v) in tariff item 2402 20 40, for the entry in column (4), the entry "Rs.1,005 per thousand" shall be substituted;
 - (vi) in tariff item 2402 20 50, for the entry in column (4), the entry "Rs. 1,340 per thousand" shall be substituted;
 - (vii) in tariff item 2402 20 90, for the entry in column (4), the entry "Rs. 1,645 per thousand" shall be substituted;
 - (viii) in tariff item 2403 10 10, for the entry in column (4), the entry "50%" shall be substituted;

(ix) in tariff item 2403 10 31, for the entry in column (4), the entry "Rs. 12 per thousand" shall be substituted;

(x) in tariff item 2403 10 39, for the entry in column (4), the entry "Rs. 30 per thousand" shall be substituted;

(xi) in tariff item 2403 91 00, 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50, 2403 99 60 and 2403 99 90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(5) in Chapter 25,--

(i) after Note 5, the following Note shall be inserted, namely:--

'6. In relation to products of headings 2515 and 2516, the process of cutting or sawing or sizing or polishing or any other process, for converting of stone blocks into slabs or tiles, shall amount to "manufacture".';

(ii) in tariff item 2503 00 10, for the entry in column (4), the entry "16%" shall be substituted;

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

(6) in Chapter 28,--

(i) in heading 2812,--

(a) for tariff item 2812 10 10 and the entries relating thereto, the following shall be substituted, namely:--

"2812 10 10	--	Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%";
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(b) for tariff item 2812 10 20 and entries relating thereto, the following shall be substituted, namely :--

<	"--	Phosphorus trichloride and Phosphorus pentachloride:	<	<
2812 1021	--	Phosphorus trichloride	kg.	16%
2812 10 22	--	Phosphorous pentachloride	kg.	16%";

(c) for tariff item 2812 10 40 and entries relating thereto, the following shall be substituted, namely: --

	"--	Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride:		
2812 1041	--	Sulphur oxychloride	kg.	16%
2812 10 42	--	Sulphur monochloride	kg.	16%
2812 10 43	--	Sulphur dichloride	kg.	16%

2812 10 47	--	Thionyl chloride	kg.	16%";
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(d) after tariff item 2812 10 50 and the entries relating thereto, the following shall be inserted, namely:--

"2812 10 60	--	Arsenous trichloride	kg.	16%";
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(ii) in heading 2851, for tariff item 2851 00 90 and the entries relating thereto, the following shall be substituted, namely:--

<>	"--	Other:	<>	<>
2851 00 91	--	Cyanogen chloride [(CN) Cl]	kg.	16%
2851 00 99	--	Other	kg.	16%";

(7) in Chapter 29,--

(i) in heading 2903, for tariff item 2903 30 10 and the entries relating thereto, the following shall be substituted, namely:--

<>	"--	Fluorinated derivatives :	<>	<>
2903 30 11	--	1-Propene, 1, 1,3,3,3,-Pentafluoro - 2- (trifluoromethyl) (PFIB)	kg.	16%
2903 30 19	--	Other	kg.	16%";

(ii) in heading 2904, after tariff item 2904 90 70 and the entries relating thereto, the following shall be inserted, namely:--

"2904 90 80	--	Chloropicrin (Trichloronitro-Methane)	kg.	16%";
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(iii) in heading 2905, for tariff item 2905 19 00 and the entries relating thereto, the following shall be substituted, namely:--

"2905 19	--	Other:	<>	<>
2905 19 10	--	2-Butanol, 3, 3-dimethyl-	kg.	16%
2905 19 90	--	Other	kg.	16%";

(iv) in heading 2918, for tariff item 2918 19 00 and the entries relating thereto, the following shall be substituted, namely:--

"2918 19	--	Other:	<>	<>
2918 19 10	--	Benzeneacetic acid,	kg.	16%
<>	<>	alpha-hydroxy-alpha-phenyl-	<>	<>

2918 19 90	--	Other	kg.	16%";
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(v) in heading 2920,--

(a) for tariff item 2920 10 00 and the entries relating thereto, the following shall be substituted, namely:--

<	"-	Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	<	<
2920 10 10	--	Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester	kg.	16%
2920 10 20	--	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%";

(b) for tariff item 2920 90 90 and the entries relating thereto, the following shall be substituted, namely:--

	"--	Other:		
2920 90 41	--	Trimethyl Phosphite	kg.	16%
2920 90 42	--	Triethyl Phosphite	kg.	16%
2920 90 43	--	Dimethyl Phosphite	kg.	16%
2920 90 44	--	Diethyl Phosphite	kg.	16%
2920 90 45	--	O, O, Dimethyl Methyl Phosphonate	kg.	16%
2920 90 47	--	Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)	kg.	16%
2920 90 48	--	1-Propanaminium N, N, N-trimethyl -3-[1-oxo-9-octadecenyl)amino]-,(Z)-methyl methylphosphonate	kg.	16%
2920 90 51		Phosphonic acid, [methyl-bis (5-ethyl- 2-methyl -2- oxido-1, 3,2-dioxaphosphorinan-5-yl) methyl] ester	kg.	16%
2920 90 52	--	Phosphonic acid, [methyl-(5-ethyl-2-methyl 2-oxido-1,3,2 -dioxaphosphorinan-5-yl)methyl] ester	kg.	16%
2920 90 53	--	Phosphonic acid, propyl-dimethyl ester	kg.	16%
2920 90 54	--	Phosphonous acid, methyl-diethyl ester	kg.	16%
2920 90 55	--	Phosphonic acid, ethyl-	kg.	16%
2920 90 56	--	Phosphonic acid, propyl-	kg.	16%

2920 90 57	--	Phosphinic acid, methyl-	kg.	16%
2920 90 58	--	Phosphonochloridic acid, methyl-, methyl ester	kg.	16%
2920 90 61	--	Phosphonothioic dichloride, ethyl-	kg.	16%
2920 90 62	--	Phosphonic acid, methyl-	kg.	16%
2920 90 63	--	Phosphonic acid, methyl-, dimethyl ester	kg.	16%
2920 90 64	--	Phosphonic dichloride, methyl-	kg.	16%
2920 90 65	--	Phosphonous dichloride, methyl-	kg.	16%
2920 90 66	--	Phosphonic acid, ethyl-, diethyl ester	kg.	16%
2920 90 99	--	Other	kg.	16%";

(vi) in heading 2921, for tariff item 2921 19 00 and the entries relating thereto, the following shall be substituted namely:--

"2921 19	--	Other:	<>	<>
<>	--	2-Chloro N, N-Di-isopropyl ethylamine	<>	<>
<>	<>	and Ethanamine, 2-Chloro-N, N-dimethyl:	<>	<>
2921 19 11	--	2-Chloro N,N-Di-isopropyl ethylamine	kg.	16%
2921 19 14	--	Ethanamine, 2-Chloro-N, N-dimethyl	kg.	16%
2921 19 90	--	Other	kg.	16%";

(vii) in heading 2922,--

(a) for tariff items 2922 11 00 and 2922 12 00 and the entries relating thereto, the following shall be substituted namely:--

"2922 11	--	Monoethanolamine and its salts:	<>	<>
<>	--	2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride:	<>	<>
2922 11 11	--	2-Hydroxy N,N-Diisopropyl Ethylamine	kg.	16%
2922 11 12	--	N,N-Diethyl Amino ethyl Chloride Hydrochloride	kg.	16%
2922 11 13	--	Di-ethyl Amino ethanethiol Hydrochloride	kg.	16%

2922 11 14	--	Di-Methyl Amino ethyl chloride Hydrochloride	kg.	16%
2922 11 15	--	Di-Methyl Amino ethanethiol	kg.	16%
2922 11 16	--	Di-Methyl Amino ethanethiol Hydrochloride	kg.	16%
2922 11 90	--	Other	kg.	16%
2922 12	--	Diethanolamine and its salts:	<>	<>
<>	--	Ethyldiethanolamine and Methyldiethanolamine :	<>	<>
2922 12 11	--	Ethyldiethanolamine	kg.	16%
2922 12 12	--	Methyldiethanolamine	kg.	16%
2922 12 90	--	Other	kg.	16%";

(b) for tariff item 2922 19 00 and the entries relating thereto, the following shall be substituted, namely:--

"2922 19	--	Other:	<>	<>
2922 19 10	--	Diethyl amino ethanethiol	kg.	16%
2922 19 20	--	Ethanol, 2- [bis(1-methylethyl) amino]-	kg.	16%
2922 19 30	--	Ethanethiol, 2-(diethylamino)-	kg.	16%
2922 19 90	--	Other	kg.	16%";

(viii) in heading 2930, for tariff item 2930 90 90 and the entries relating thereto, the following shall be substituted, namely:--

<>	"--	Other:	<>	<>
2930 90 91	--	Ethanol, 2,2'-thiobis-	kg.	16%
2930 90 99	--	Other	kg.	16%";

(ix) in heading 2933, after tariff item 2933 39 20 and the entries relating thereto, the following shall be inserted, namely:--

"2933 39 30	--	1-Azabicyclo (2.2.2.) octan-3-ol	kg.	16%";
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(x) in heading 2939, for tariff item 2939 29 00 and the entries relating thereto, the following shall be substituted, namely:--

"2939 29	--	Other:	<>	<>
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2939 29 10	<>	Benzeneacetic acid, alpha hydroxy-alpha-phenyl, 1-azabicyclo[2.2.2.]oct-3-yl ester	kg.	16%
2939 29 90	--	Other	kg.	16%".

(8) in Chapter 32, for Note 7, the following Note shall be substituted, namely:--

'7. In relation to products of tariff items 3204 19 81, 3204 19 82, 3204 19 83, 3204 19 84, 3204 19 85, 3204 19 86, 3204 19 87, 3204 19 88, 3204 19 89, 3204 19 90 and products of heading 3206, labelling, 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" .';

(9) in Chapter 39, after Note 15, the following Note shall be inserted, namely:--

"16. In relation to the products of headings 3920 and 3921, the process of metallization shall amount to "manufacture" .';

(10) in Chapter 50, in tariff items 5004 00 90, 5005 00 21, 5005 00 22, 5006 00 31, 5006 00 32, 5006 00 33 and 5006 00 39, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(11) in Chapter 51, for the entry in column (4) occurring against all the tariff items of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113, the entry "8%" shall be substituted;

(12) in Chapter 52, for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212, the entry "8%" shall be substituted;

(13) in Chapter 53,--

(i) for the entry in column (4) occurring against all the tariff items of headings 5302 and 5304, the entry "8%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5305 (except tariff item 5305 90 10), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5306, the entry "8%" shall be substituted;

(iv) in tariff items 5308 20 00, 5308 90 10 and 5308 90 90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 5309, 5310 and 5311, the entry "8%" shall be substituted;

(14) in Chapter 54,--

(i) for the entry in column (4) occurring against all the tariff items of headings 5401 and 5404, the entry "8%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5407 and 5408, the entry "8%" shall be substituted;

(15) in Chapter 55, for the entry in column (4) occurring against all the tariff items of headings 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516, the entry "8%" shall be substituted;

(16) in Chapter 56, for the entry in column (4) occurring against all the tariff items (except tariff items 5601 10 00, 5601 22 00, 5607 10 10, 5607 10 90, 5608 11 10 and 5608 11 90), the entry "8%" shall be substituted;

(17) in Chapter 57, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(18) in Chapter 58, for the entry in column (4) occurring against all the tariff items (except tariff items 5804 30 00, 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90), the entry "8%" shall be substituted;

(19) in Chapter 59, for the entry in column (4) occurring against all the tariff items (except tariff items 5902 10 10 and 5902 10 90), the entry "8%" shall be substituted;

(20) in Chapter 60, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(21) in Chapter 61, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(22) in Chapter 62, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(23) in Chapter 63, for the entry in column (4) occurring against all the tariff items (except tariff items 6309 00 00, 6310 10 10, 6310 10 20, 6310 10 30, 6310 10 90, 6310 90 10, 6310 90 20, 6310 90 30, 6310 90 40 and 6310 90 90), the entry "8%" shall be substituted);

(24) in Chapter 72, after Note 3, the following Note shall be inserted, namely:-

4. In relation to the products of this Chapter, the process of drawing or redrawing a bar, rod, wire rod, round bar or any other similar article, into bright bar, shall amount to "manufacture".;

(25) in Chapter 73, in Note 5, for the figures and word "7304 and 7305", the figures and word "7304, 7305 and 7306" shall be substituted;

(26) in Chapter 85, in tariff items 8524 31 11, 8524 31 19, 8524 40 11, 8524 40 19, 8524 91 11, 8524 91 12, 8524 91 13 and 8524 91 19, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(27) in Chapter 87 --

(i) in tariff items 8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 13 and 8702 90 19, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "24%" shall be substituted;

(iii) in tariff items 8704 10 90, 8704 31 10, 8704 31 90, 8704 32 11, 8704 32 19, 8704 32 90, 8704 90 11, 8704 90 12, 8704 90 19 and 8704 90 90, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(iv) in tariff items 8706 00 21 and 8706 00 39, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(v) in tariff items 8706 00 43 and 8706 00 49, for the entry in column (4) occurring against each of them, the entry "24% + Rs. 10,000 per chassis" shall be substituted;