

Finance Act, 2012, (Central)

Schedule - the Seventh Schedule

THE SEVENTH SCHEDULE

(See section 141)

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

(1) in Chapter 4, in tariff items 0402 9110 and 0402 99 20, for the entry in column (4), the entry "12%" shall be substituted;

(2) in Chapter 11,--

(a) for the entry in column (4) occurring against all the tariff items of heading 1107, the entry "12%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of heading 1108 (except tariff item 1108 20 00), the entry "12%" shall be substituted;

(3) in Chapter 13, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(4) in Chapter 14, in tariff item 1404 90 50, for the entry in column (4), the entry "6%" shall be substituted;

(5) in Chapter 15,--

(a) in all the tariff items of headings 1501 and 1502, for the entry in column (4), the entry "6%" shall be substituted;

(b) in tariff item 1503 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(c) in the tariff items of headings 1504 to 1516 and 1517 (except 1517 10 22), for the entry in column (4), the entry "6%" shall be substituted;

(d) in tariff item 1517 10 22, for the entry in column (4), the entry "12%" shall be substituted;

(e) in all the tariff items of heading 1518, for the entry in column (4), the entry "6%" shall be substituted;

(f) in tariff item 1520 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(g) in all the tariff items of headings 1521 and 1522, for the entry in column (4), the entry "12%" shall be substituted;

(6) in Chapter 16, for the entry in column (4) occurring against all the tariff items, the entry "6%" shall be substituted;

(7) in Chapter 17,--

(a) for the entry in column (4) occurring against all the tariff items of headings 1701 (except tariff items 1701 13 20 and 1701 14 20), 1702 (except tariff item 1702 90 10) and 1704, the entry "12%" shall be substituted;

(b) in tariff items 1701 13 20 and 1701 14 20, for the entry in column (4), the entry "6%" shall be substituted;

(8) in Chapter 18, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(9) in Chapter 19,--

(a) in tariff items 1901 10 10 and 1901 10 90, for the entry in column (4), the entry "6%" shall be substituted;

(b) in tariff items 1901 20 00, 1901 90 10 and 1901 90 90, for the entry in column (4), the entry "12%" shall be substituted;

(c) 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), the entry "6%" shall be substituted;

(d) in tariff items 1902 40 10 and 1902 40 90, for the entry in column (4), the entry "12%" shall be substituted;

(e) in tariff item 1903 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(f) for the entry in column (4) occurring against all the tariff items of heading 1904, the entry "12%" shall be substituted;

(g) in tariff item 1905 31 00, for the entry in column (4), the entry "6%" shall be substituted;

(h) in tariff items 1905 32 11, 1905 32 19 and 1905 32 90, for the entry in column (4), the entry "12%" shall be substituted; (i) in tariff items 1905 90 10 and 1905 90 20, for the entry in column (4), the entry "6%" shall be substituted;

(10) in Chapter 20, for the entry in column (4) occurring against all the tariff items, the entry "6%" shall be substituted;

(11) in Chapter 21,--

(a) for the entry in column (4) occurring against all the tariff items of heading 2101 (except tariff items 2101 30 10, 2101 30 20 and 2101 30 90), the entry "12%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 2102, 2103 and 2104, the entry "12%" shall be substituted;

(c) in tariff item 2105 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of heading 2106 (except 2106 90 20 and 2106 90 92), the entry "12%" shall be substituted;

(e) in tariff item 2106 90 92, for the entry in column (4), the entry "6%" shall be substituted;

(12) in Chapter 22,--

(a) for the entry in column (4) occurring against all the tariff items of heading 2201 (except 2201 90 10), the entry "12%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of heading 2202 (except 2202 90 10 and 2202 90 20), the entry "12%" shall be substituted;

(c) in tariff items 2202 90 10 and 2202 90 20, for the entry in column (4), the entry "6%" shall be substituted;

(d) in tariff item 2207 20 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of heading 2209, the entry "12%" shall be substituted;

(13) in Chapter 24,--

(a) in tariff items 2402 10 10 and 2402 10 20, for the entry in column (4), the entry "12% or Rs. 1370 per thousand, whichever is higher" shall be substituted;

(b) in the entry in column (2) occurring against the tariff item 2402 20 10, for the figures and word "60 millimetres", the figures and word "65 millimetres" shall be substituted;

(c) in tariff item 2402 20 20,--

(i) in the entry in column (2), for the figures and word "60 millimetres", the figures and word "65 millimetres" shall be substituted;

(ii) for the entry in column (4), the entry "Rs. 1463 per thousand" shall be substituted;

(d) in the entries in column (2) occurring against the tariff item 2402 20 30, for the figures and word "60 millimetres", the figures and word "65 millimetres" shall be substituted;

(e) in tariff item 2402 20 40,--

(i) in the entry in column (2), for the figures and word "60 millimetres", the figures and word "65 millimetres" shall be substituted;

(ii) for the entry in column (4), the entry "Rs. 1034 per thousand" shall be substituted;

(f) in tariff item 2402 20 50, for the entry in column (4), the entry "Rs. 1463 per thousand" shall be substituted;

(g) in tariff item 2402 20 60, for the entry in column (4), the entry "Rs. 1974 per thousand" shall be substituted;

(h) in tariff item 2402 20 90, for the entry in column (4), the entry "Rs. 2373 per thousand" shall be substituted;

(14) in Chapter 25,--

(a) in Note 6, the words "or polishing" shall be omitted;

(b) in tariff item 2503 00 10, for the entry in column (4), the entry "12%" shall be substituted;

(c) in tariff items 2515 12 20 and 2515 12 90, for the entry in column (4), the entry "12%" shall be substituted;

(d) in tariff item 2523 10 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) in tariff item 2523 21 00, for the entry in column (4), the entry "12%" shall be substituted;

(f) in tariff items 2523 30 00, 2523 90 10, 2523 90 20 and 2523 90 90, for the entry in column (4), the entry "12%" shall be substituted;

(15) in Chapter 26,--

(a) in heading 2601, for the tariff items 2601 11 10 to 2601 11 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:--

(1)

(2)

(3)

(4)

"--- Iron ore lumps (60% Fe or more)

2601 11 11

---- 60% Fe or more but below 62% Fe

Kg.

12%

2601 11 12

---- 62% Fe or more but below 65% Fe

Kg.

12%

2601 11 19

---- above 65% Fe

Kg.

12%

--- Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)

2601 11 21

---- below 55% Fe

Kg.

12%

2601 11 22

---- 55% Fe or more but below 58% Fe

Kg.

12%

2601 11 29

---- 58% Fe or more but below 60% Fe

---- Iron ore fines (62% Fe or more)

Kg.

12%

2601 11 31

---- 62% Fe or more but below 65% Fe

Kg.

12%

2601 11 39

---- above 65% Fe

Kg.

12%

---- Iron ore Fines (below 62% Fe)

2601 11 41

---- below 55% Fe

Kg.

12%

2601 11 42

---- 55% Fe or more but below 58% Fe

Kg.

12%

2601 11 43

---- 58% Fe or more but below 60% Fe

Kg.

12%

2601 11 49

---- 60% Fe or more but below 62% Fe

Kg.

12%

2601 11 50

---- Iron ore concentrates

Kg.

12%

2601 11 90

---- Others

Kg.

12%";

(b) in tariff items 2601 12 10, 2601 12 90 and 2601 20 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items in heading 2602, the entry "12%" shall be substituted;

(d) in tariff items 2603 00 00, 2604 00 00 and 2605 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items in heading 2606, the entry "12%" shall be substituted;

(f) in tariff items 2607 00 00, 2608 00 00 and 2609 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(g) for the entry in column (4) occurring against all the tariff items in heading 2610, the entry "12%" shall be substituted;

(h) in tariff item 2611 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(i) for the entry in column (4) occurring against all the tariff items in heading 2612, 2613, 2614, 2615, 2616, and 2617, the entry "12%" shall be substituted;

(j) in tariff item 2618 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(k) for the entry in column (4) occurring against all the tariff items in heading 2619, 2620 and 2621, the entry "12%" shall be substituted;

(16) in Chapter 27,--

(a) for the entry in column (4) occurring against all the tariff items of headings 2701, 2702, 2703, 2704 and 2706, the entry "6%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 2707 and 2708, the entry "14%" shall be substituted;

(c) in tariff items 2710 12 11 to 2710 12 90, in column (4), for the entry "16% + Rs. 15 per litre", the entry "14% + Rs. 15 per litre" shall be substituted;

(d) in tariff items 2710 19 10 and 2710 19 20, for the entry in column (4), the entry "14%" shall be substituted;

(e) in tariff items 2710 19 30 and 2710 19 40, in column (4), for the entry "16% + Rs. 5 per litre", the entry "14% + Rs. 5 per litre" shall be substituted;

(f) in tariff items 2710 19 50, 2710 19 60, 2710 19 70, 2710 19 80 and 2710 19 90, for the entry in column (4), the entry "14%" shall be substituted;

(g) in tariff item 2710 20 00, for the entry in column (4), the entry "14% + Rs. 15 per litre" shall be substituted;

(h) for the entry in column (4) occurring against all the tariff items of headings 2711, 2712, 2713, 2714 and 2715, the entry "14%" shall be substituted;

(17) in Chapter 28,--

(a) for the entry in column (4) occurring against all the tariff items of headings 2801, 2802, 2803, 2804 (except 2804 40 10), 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2839, 2840, 2841, 2842, 2843 and 2844 (except 2844 30 22), the entry "12%" shall be substituted;

(b) in tariff item 2845 90 90, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of heading 2846, the entry "12%" shall be substituted;

(d) in tariff item 2847 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 2848, 2849 and 2850, the entry "12%" shall be substituted;

(f) in tariff item 2852 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(g) for the entry in column (4) occurring against all the tariff items of headings 2853 (except 2853 00 30), the entry "12%" shall be substituted;

(18) in Chapter 29, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(19) in Chapter 30,--

(a) for the entry in column (4) occurring against all the tariff items of heading 3001, the entry "6%" shall be substituted;

(b) in tariff items 3002 20 11 to 3002 30 00, for the entry in column (4), the entry "6%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 3003, 3004 and 3005, for the entry in column (4), the entry "6%" shall be substituted

(d) for the entry in column (4) occurring against all the tariff items of heading 3006 (except 3006 60 10, 3006 60 20, 3006 60 30 and 3006 92 00), for the entry in column (4), the entry "6%" shall be substituted;

(20) in Chapter 31, for the entry in column (4) occurring against all the tariff items of headings 3102, 3103, 3104 and 3105, the entry "12%" shall be substituted;

(21) in Chapter 32,--

(a) for the entry in column (4) occurring against all the tariff items (except 3215 90 10 and 3215 90 20), the entry "12%" shall be substituted;

(b) in tariff items 3215 90 10 and 3215 90 20, for the entry in column (4), the entry "6%" shall be substituted;

(22) in Chapter 33, for the entry in column (4) occurring against all the tariff items of headings 3301, 3302, 3303, 3304, 3305, 3306 and 3307 (except 3307 41 00), the entry "12%" shall be substituted;

(23) in Chapter 34, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(24) in Chapter 35, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(25) in Chapter 36, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(26) in Chapter 37, for the entry in column (4) occurring against all the tariff items of headings 3701, 3702, 3703, 3704 and 3707, for the entry in column (4), the entry "12%" shall be substituted;

(27) in Chapter 38,--

(a) for the entry in column (4) occurring against all the tariff items (except 3824 50 10, 3825 10 00, 3825 20 00 and 3825 30 00), the entry "12%" shall be substituted;

(b) in tariff item 3824 50 10, for the entry in column (4), the entry "6%" shall be substituted;

(28) in Chapter 39,--

(a) for the entry in column (4) occurring against all the tariff items (except 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10), the entry "12%" shall be substituted;

(b) in tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, for the entry in column (4), the entry "6%" shall be substituted;

(29) in Chapter 40,--

(a) for the entry in column (4) occurring against all the tariff items of heading 4002, the entry "12%" shall be substituted;

(b) in tariff items 4003 00 00 and 4004 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 4005, 4006, 4007, 4008 (except 4008 19 10, 4008 21 10 and 4008 29 20), 4009, 4010 and 4011, the entry "12%" shall be substituted;

(d) in tariff items 4012 90 10 to 4012 90 90, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 4013, 4014 (except 4014 10 10 and 4014 10 20), 4015, 4016 and 4017, the entry "12%" shall be substituted;

(30) in Chapter 42, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(31) in Chapter 43, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(32) in Chapter 44,--

(a) for the entry in column (4) occurring against all the tariff items of headings 4401, 4403, 4404, 4406, 4408 (except 4408 10 30, 4408 31 30, 4408 39 30 and 4408 90 20), 4409, 4410, 4411 and 4412, the entry "12%" shall be substituted;

(b) in tariff items 4413 00 00 and 4414 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 4415 and 4416, the entry "12%" shall be substituted;

(d) in tariff item 4417 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 4418, 4419, 4420 and 4421, the entry "12%" shall be substituted;

(33) in Chapter 45, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(34) in Chapter 46, for the entry in column (4) occurring against all the tariff items, the entry "6%" shall be substituted;

(35) in Chapter 47,--

(a) in tariff items 4701 00 00 and 4702 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 4703 and 4704, the entry "6%" shall be substituted;

(c) in tariff item 4705 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of heading 4706, the entry "6%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of heading 4707, the entry "12%" shall be substituted;

(36) in Chapter 48,--

(a) after Note 13, the following Note shall be inserted, namely:--

"14. Notwithstanding anything contained in Note 12, if the paper and paper products of headings 4811, 4816 or 4820 are printed with any character, name, logo, motif or format, they shall remain classified under the respective headings as long as such products are intended to be used for further printing or writing.";

(b) for the entry in column (4) occurring against all the tariff items of heading 4802, the entry "6%" shall be substituted ;

(c) for the entry in column (4) occurring against all the tariff items of heading 4803, the entry "12%" shall be substituted ;

(d) for the entry in column (4) occurring against all the tariff items of headings 4804 and 4805, the entry "6%" shall be substituted ;

(e) for the entry in column (4) occurring against all the tariff items of heading 4806 (except 4806 20 00 and 4806 40 10), the entry "12%" shall be substituted ;

(f) in tariff items 4806 20 00 and 4806 40 10, for the entry in column (4), the entry "6%" shall be substituted ;

(g) for the entry in column (4) occurring against all the tariff items of headings 4807 and 4808, the entry "6%" shall be substituted ;

(h) for the entry in column (4) occurring against all the tariff items of heading 4809, the entry "12%" shall be substituted ;

(i) for the entry in column (4) occurring against all the tariff items of heading 4810, the entry "6%" shall be substituted ;

(j) for the entry in column (4) occurring against all the tariff items of heading 4811, the entry "12%" shall be substituted ;

(k) in tariff item 4812 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of headings 4813, 4814 and 4816, the entry "12%" shall be substituted;

(m) in tariff items 4817 10 00 and 4817 20 00, for the entry in column (4), the entry "6%" shall be substituted;

(n) for the entry in column (4) occurring against all the tariff items of headings 4818, 4819 (except 4819 20 10), 4820, 4821, 4822 and 4823 (except 4823 90 11), the entry "12%" shall be substituted;

(37) in Chapter 49,--

(a) for the entry in column (4) occurring against all the tariff items of heading 4908, the entry "12%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 4909 and 4910, the entry "6%" shall be substituted;

(38) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "12%" shall be substituted;

(39) 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 "12%" shall be substituted;

(40) 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 "12%" shall be substituted;

(41) in Chapter 53, for the entry in column (4) occurring against all the tariff items of headings 5302, 5305, 5306, 5307 (except 5307 10 90), 5308 (except 5308 10 10, 5308 10 20 and 5308 10 90), 5309, 5310 and 5311, the entry "12%" shall be substituted;

(42) in Chapter 54, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(43) in Chapter 55, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(44) in Chapter 56, for the entry in column (4) occurring against all the tariff items of headings 5601, 5602, 5603, 5604, 5605, 5606, 5607, 5608 and 5609, the entry "12%" shall be substituted;

(45) in Chapter 57, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(46) in Chapter 58,--

(a) for the entry in column (4) occurring against all the tariff items of heading 5801 (except 5801 35 00), the entry "12%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 5802, 5803 and 5804 (except 5804 30 00), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of heading 5805, the entry "6%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of heading 5806, the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of heading 5807, the entry "6%" shall be substituted;

(f) for the entry in column (4) occurring against all the tariff items of headings 5808, 5809, 5810 and 5811, the entry "12%" shall be substituted;

(47) in Chapter 59, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(48) in Chapter 60, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(49) in Chapter 61, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(50) in Chapter 62, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(51) in Chapter 63,--

(a) for the entry in column (4) occurring against all the tariff items of headings 6301, 6302, 6303, 6304, 6305, 6306 and 6307, the entry "12%" shall be substituted;

(b) in tariff item 6308 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(52) in Chapter 64, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(53) in Chapter 65,--

(a) for the entry in column (4) occurring against all the tariff items of headings 6501 and 6502, the entry "12%" shall be substituted;

(b) in tariff item 6504 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 6505 and 6506, the entry "12%" shall be substituted;

(d) in tariff item 6507 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(54) in Chapter 66,--

(a) for the entry in column (4) occurring against all the tariff items of heading 6601, the entry "6%" shall be substituted;

(b) in tariff item 6602 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of heading 6603, the entry "12%" shall be substituted;

(55) in Chapter 67, for the entry in column (4) occurring against all the tariff items of headings 6702, 6703 and 6704, the entry "12%" shall be substituted;

(56) in Chapter 68, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(57) in Chapter 69,--

(a) for the entry in column (4) occurring against all the tariff items (except 6901 00 10 and 6904 10 00), the entry "12%" shall be substituted;

(b) in tariff items 6901 00 10 and 6904 10 00, for the entry in column (4), the entry "6%" shall be substituted;

(58) in Chapter 70,--

(a) for the entry in column (4) occurring against all the tariff items (except 7012 00 00, 7018 10 10, 7018 10 20, 7020 00 11, 7020 00 12 and 7020 00 21), the entry "12%" shall be substituted;

(b) in tariff items 7020 00 11, 7020 00 12 and 7020 00 21, for the entry in column (4), the entry "6%" shall be substituted;

(59) in Chapter 71,--

(a) for Note 13, the following Note shall be substituted, namely:--

'13. For the purposes of headings 7113 and 7114, the processes of affixing or embossing trade name or brand name on articles of jewellery or on articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, shall amount to "manufacture".';

- (b) for the entry in column (4) occurring against all the tariff items of heading 7101, 7103, 7104 (except 7104 10 00), 7105 and 7106, the entry "12%" shall be substituted;
- (c) in tariff item 7104 10 00, for the entry in column (4), the entry "6%" shall be substituted;
- (d) in tariff item 7107 00 00, for the entry in column (4), the entry "12%" shall be substituted;
- (e) for the entry in column (4) occurring against all the tariff items of heading 7108, the entry "12%" shall be substituted;
- (f) in tariff item 7109 00 00, for the entry in column (4), the entry "12%" shall be substituted;
- (g) for the entry in column (4) occurring against all the tariff items of heading 7110, the entry "12%" shall be substituted;
- (h) in tariff item 7111 00 00, for the entry in column (4), the entry "12%" shall be substituted;
- (i) for the entry in column (4) occurring against all the tariff items of headings 7112, 7113, 7114, 7115 and 7116, the entry "12%" shall be substituted;
- (j) for the entry in column (4) occurring against all the tariff items of heading 7117, the entry "6%" shall be substituted ;
- (k) for the entry in column (4) occurring against all the tariff items of heading 7118, the entry "12%" shall be substituted ;

(60) in Chapter 72,--

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

'6. In relation to the products of heading 7208, the process of oiling and pickling shall amount to "manufacture" .';

- (b) for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(61) in Chapter 73, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(62) in Chapter 74,--

- (a) in headings 7401, 7402 and 7403, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

- (b) in heading 7404,--

(i) in tariff item 7404 00 11, for the entry in column (4), the entry "12%" shall be substituted;

(ii) in tariff item 7404 00 12,--

(A) in the entry in column (2), for the words "ISRI code word 'Palms' ", the following words shall be substituted, namely:--

"ISRI code word 'Palms';

miscellaneous copper-containing skimmings, grindings, ashes, iron brass and copper, residues and slags covered by ISRI code word 'Drove';

copper wire scrap with various types of insulation covered by ISRI code word 'Druid' ";

(B) for the entry in column (4), the entry "12%" shall be substituted;

(iii) in tariff item 7404 00 19 and 7404 00 21, for the entry in column (4), the entry "12%" shall be substituted;

(iv) in tariff item 7404 00 22,--

(A) in the entry in column (2), for the words "ISRI code word 'Parch' ", the following words shall be substituted, namely:--

"ISRI code word 'Parch';

high grade-low lead bronze/brass solids covered by ISRI code word 'Eland';

high lead bronze solids and borings covered by ISRI code word 'Elias';

clean fired 70/30 brass shell cases free of primers and any other foreign material covered by ISRI code word 'Lace';

clean fired 70/30 brass shell cases containing the brass primers, and containing no other foreign material covered by ISRI code word 'Lady';

clean fired 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lake';

clean muffled (popped) 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lamb';

(B) for the entry in column (4), the entry "12%" shall be substituted;

(v) in tariff items 7404 00 23 and 7404 00 29, for the entry in column (4), the entry "12%" shall be substituted;

(c) in tariff item 7405 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(d) in headings 7406, 7407, 7408, 7409, 7410, 7411 and 7412, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(e) in tariff item 7413 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(f) for the entry in column (4) occurring against all the tariff items of headings 7415, 7418 and 7419, the entry "12%" shall be substituted;

(63) in Chapter 75,--

(a) for the entry in column (4) occurring against all the tariff items of headings 7501 and 7502, the entry "12%" shall be substituted;

(b) in tariff item 7503 00 10,--

(A) in the entry in column (2), for the words "other floating structures", the following words shall be substituted, namely:--

"other floating structures;

nickel-iron batteries to be sold free of crates, copper terminal connectors and excess liquid, must be free of nickel cadmium batteries covered by ISRI code word 'Vaunt';

(B) for the entry in column (4), the entry "12%" shall be substituted;

(c) in tariff items 7503 00 90 and 7504 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of headings 7505, 7506, 7507 and 7508, the entry "12%" shall be substituted;

(64) in Chapter 76,--

(a) after Note 2, the following Note shall be inserted, namely:--

'3. In relation to the products of heading 7607, the process of cutting, slitting and printing of aluminium foils shall amount to "manufacture".';

(b) for the entry in column (4) occurring against all the tariff items of heading 7601, the entry "12%" shall be substituted;

(c) in heading 7602,--

(i) in tariff item 7602 00 10--

(A) in column (2),--

(I) for the words "ISRI code word 'Talap'", the words "ISRI code word 'Talc' " shall be substituted;

(II) for the words "ISRI code word 'Tanri'", the words "ISRI code word 'Tann'" shall be substituted;

(III) for the words "old aluminium foil covered by ISRI code word 'Testy'", the words "new aluminium foil covered by ISRI code word 'Tetra';

old aluminium foil covered by ISRI code word 'Tesla';" shall be substituted;

(IV) for the word "ISRI code word 'Twang' ", the following words and brackets shall be substituted, namely:--

"ISRI code word Twang';

aluminium auto or truck wheels covered by ISRI code word 'Troma';

fragmentizer aluminium scrap from automobile shredders covered by ISRI code word 'Tweak';

burnt Fragmentizer aluminium scrap (from automobile shredders) covered by ISRI code word 'Twire';

shredded non-ferrous scrap (predominantly aluminium) covered by ISRI code word 'Zorba';

aluminium drosses, spatters, spellings, skimmings and sweepings covered by ISRI code word 'Thirl';

new production aluminium extrusions covered by ISRI code word 'Tata';

all aluminium radiators from automobiles covered by ISRI code word 'Tally';

aluminium extrusions '10/10' covered by ISRI code word 'Toto';

aluminium extrusions dealer grade covered by the word 'Tutu';

(B) for the entry in column (4), the entry "12%" shall be substituted;

(ii) in tariff item 7602 00 90, for the entry in column (4), the entry "12% shall be substituted;

(iii) for the entry in column (4), occurring against all the tariff items of headings 7603, 7604, 7605, 7606, 7607 and 7608, the entry "12%" shall be substituted;

(iv) in tariff item 7609 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(v) for the entry in column (4), occurring against all the tariff items of heading 7610, the entry "12%" shall be substituted;

(vi) in tariff item 7611 00 00, for the entry in column (4), the entry "12% shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of headings 7612, 7613, 7614, 7615 and 7616, the entry "12%" shall be substituted;

(65) in Chapter 78,--

(a) for the entry in column (4) occurring against all the tariff items of heading 7801, the entry "12%" shall be substituted;

(b) in tariff item 7802 00 10--

(i) in the entry in column (2), for the words "ISRI code word 'Roses'", the following words shall be substituted, namely:--

"ISRI code word 'Roses';

lead battery plates whether automotive, industrial or mixed covered by ISRI code word 'Rails';

battery lugs free of scrap lead, wheel weights, battery plates, rubber or plastic case material and other foreign material covered by ISRI code word 'Rakes';

lead covered copper cable free of armoured covered cable and foreign material covered by ISRI code word 'Relay';

lead dross covered by ISRI code word 'Rents';

(ii) for the entry in column (4), the entry "12%" shall be substituted;

(c) in tariff item 7802 00 90, for the entry in column (4), the entry "12%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of headings 7804 and 7806, the entry "12%" shall be substituted;

(66) in Chapter 79,--

(a) for the entry in column (4) occurring against all the tariff items of heading 7901, the entry "12%" shall be substituted;

(b) in tariff item 7902 00 10,--

(i) in the entry in column (2), for the word 'oxidation', the following words shall be substituted, namely:--

"oxidation;

unsorted zinc die cast scrap produced from automobile fragmentizers containing about 55% zinc-bearing scrap covered by ISRI code word 'Scroll';

(ii) for the entry in column (4), the entry "12%" shall be substituted;

(c) in tariff item 7902 00 90, for the entry in column (4), the entry "12%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of headings 7903, 7904, 7905 and 7907, the entry "12%" shall be substituted;

(67) in Chapter 80, for the entry in column (4) occurring against all the tariff items of headings 8001, 8002, 8003 and 8007, the entry "12%" shall be substituted;

(68) in Chapter 81, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(69) in Chapter 82,--

(a) for the entry in column (4) occurring against all the tariff items of headings 8201, 8202, 8203, 8204, 8205, 8206, 8207, 8208 and 8209, the entry "12%" shall be substituted;

(b) in tariff item 8210 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 8211 and 8212, the entry "12%" shall be substituted;

(d) in tariff item 8213 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of heading 8214, the entry "12%" shall be substituted;

(f) for the entry in column (4) occurring against all the tariff items of heading 8215, the entry "6%" shall be substituted;

(70) in Chapter 83, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(71) in Chapter 84 --

(a) for the entry in column (4) occurring against all the tariff items of headings 8401 to 8423, 8424 (except 8424 81 00), 8425 to 8431, 8434, 8435, 8438 to 8451 and 8452 (except 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90, 8452 90 11, 8452 90 19, 8452 90 91 and 8452 90 99), the entry "12%" shall be substituted;

(b) in tariff items 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90, 8452 90 11, 8452 90 19, 8452 90 91 and 8452 90 99, for the entry in column (4), the entry "6%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 8453 to 8468, 8469 (except 8469 00 30 and 8469 00 40), 8470 to 8478 and 8479 (except 8479 89 91 and 8479 89 92), the entry "12%" shall be substituted;

(d) in tariff item 8479 89 92, for the entry in column (4), the entry "6%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 8480 to 8484, 8486 and 8487, the entry "12%" shall be substituted;

(72) in Chapter 85,--

(a) after Note 10, the following Note shall be inserted, namely:--

'11. The processes of matching, batching and charging of Lithium ion batteries or the making of battery packs shall amount to "manufacture".';

(b) for the entry in column (4) occurring against all the tariff items of headings 8501 to 8519, 8521, 8522, 8523, 8525 to 8533, the entry "12%" shall be substituted;

(c) in tariff item 8534 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of headings 8535 to 8547 the entry "12%" shall be substituted;

(e) in tariff item 8548 90 00, for the entry in column (4), the entry "12%" shall be substituted;

(73) in Chapter 86,--

(a) for the entry in column (4) occurring against all the tariff items of headings 8601 to 8606 (except 8604 00 00), the entry "6%" shall be substituted;

(b) in tariff item 8604 00 00, and in all the tariff items of heading 8607, 8608 and in tariff item 8609 00 00 for the entry in column (4), the entry "12%" shall be substituted;

(74) in Chapter 87 --

(a) for the entry in column (4) occurring against all the tariff items of heading 8701, the entry "12%" shall be substituted;

(b) in tariff items 8702 10 11, 8702 10 12 and 8702 10 19, for the entry in column (4), the entry "27%" shall be substituted;

(c) in tariff items 8702 10 91 to 8702 10 99, for the entry in column (4), the entry "12%" shall be substituted;

(d) in tariff items 8702 90 11 and 8702 90 12, for the entry in column (4), the entry "27%" shall be substituted;

(e) in tariff item 8702 90 13, for the entry in column (4), the entry "12%" shall be substituted;

(f) in tariff item 8702 90 19, for the entry in column (4), the entry "27%" shall be substituted;

(g) in tariff items 8702 90 20 to 8702 90 99, for the entry in column (4), the entry "12%" shall be substituted;

(h) in tariff item 8703 10 10, for the entry in column (4), the entry "12%" shall be substituted;

- (i) in tariff items 8703 10 90 to 8703 22 99, for the entry in column (4), the entry "24%" shall be substituted;
- (j) in tariff item 8703 23 10, for the entry in column (4), the entry "27%" shall be substituted;
- (k) in tariff item 8703 23 20, for the entry in column (4), the entry "24%" shall be substituted;
- (l) in tariff items 8703 23 91, 8703 23 92, 8703 23 99 and 8703 24 10, for the entry in column (4), the entry "27%" shall be substituted;
- (m) in tariff item 8703 24 20, for the entry in column (4), the entry "24%" shall be substituted;
- (n) in tariff items 8703 24 91 to 8703 24 99, for the entry in column (4), the entry "27%" shall be substituted;
- (o) in tariff items 8703 31 10 to 8703 31 99, for the entry in column (4), the entry "24%" shall be substituted;
- (p) in tariff item 8703 32 10, for the entry in column (4), the entry "27%" shall be substituted;
- (q) in tariff item 8703 32 20, for the entry in column (4), the entry "24%" shall be substituted;
- (r) in tariff items 8703 32 91 to 8703 33 10, for the entry in column (4), the entry "27%" shall be substituted;
- (s) in tariff item 8703 33 20, for the entry in column (4), the entry "24%" shall be substituted;
- (t) in tariff items 8703 33 91 to 8703 33 99, for the entry in column (4), the entry "27%" shall be substituted;
- (u) in tariff item 8703 90 10, for the entry in column (4), the entry "12%" shall be substituted;
- (v) in tariff item 8703 90 90, for the entry in column (4), the entry "27%" shall be substituted;
- (w) in tariff item 8704 10 10, for the entry in column (4), the entry "12%" shall be substituted;
- (x) in tariff item 8704 10 90, for the entry in column (4), the entry "24%" shall be substituted;
- (y) in tariff items 8704 21 10 to 8704 31 20, for the entry in column (4), the entry "12%" shall be substituted;
- (z) in tariff item 8704 31 90, for the entry in column (4), the entry "24%" shall be substituted;
- (za) in tariff item 8704 32 11, for the entry in column (4), the entry "12%" shall be substituted;
- (zb) in tariff items 8704 32 19 and 8704 32 90, for the entry in column (4), the entry "24%" shall be substituted;
- (zc) in tariff items 8704 90 11 and 8704 90 12, for the entry in column (4), the entry "12%" shall be substituted;

(zd) in tariff items 8704 90 19 and 8704 90 90, for the entry in column (4), the entry "24%" shall be substituted;

(ze) for the entry in column (4) occurring against all the tariff items of heading 8705, the entry "12%" shall be substituted;

(zf) in tariff items 8706 00 11 and 8706 00 19, for the entry in column (4), the entry "12%" shall be substituted;

(zg) in tariff item 8706 00 21, for the entry in column (4), the entry "24%" shall be substituted;

(zh) in tariff item 8706 00 29, for the entry in column (4), the entry "15%" shall be substituted;

(zi) in tariff item 8706 00 31, for the entry in column (4), the entry "12%" shall be substituted;

(zj) in tariff item 8706 00 39, for the entry in column (4), the entry "24%" shall be substituted;

(zk) in tariff item 8706 00 41, for the entry in column (4), the entry "12%" shall be substituted;

(zl) in tariff item 8706 00 42, for the entry in column (4), the entry "15%" shall be substituted;

(zm) in tariff items 8706 00 43 and 8706 00 49, for the entry in column (4), the entry "25%" shall be substituted;

(zn) in tariff item 8706 00 50, for the entry in column (4), the entry "12%" shall be substituted;

(zo) for the entry in column (4) occurring against all the tariff items of headings 8707 to 8709, the entry "12%" shall be substituted;

(zp) in tariff item 8710 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(zq) for the entry in column (4) occurring against all the tariff items of headings 8711, 8712, 8714, 8715 and 8716, the entry "12%" shall be substituted;

(75) in Chapter 88,--

(a) for the entry in column (4) occurring against all the tariff items of headings 8801, the entry "6%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of headings 8802 (except 8802 60 00) and 8803, the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 8804 and 8805, the entry "6%" shall be substituted;

(76) in Chapter 89,--

(a) for the entry in column (4) occurring against all the tariff items of heading 8901, the entry "6%" shall be substituted;

(b) for the entry in column (4) occurring against all the tariff items of heading 8903, the entry "12%" shall be substituted;

(c) in tariff item 8904 00 00, for the entry in column (4), the entry "6%" shall be substituted;

(d) for the entry in column (4) occurring against all the tariff items of heading 8905, the entry "6%" shall be substituted;

(e) in tariff item 8906 90 00, for the entry in column (4), the entry "6%" shall be substituted;

(f) for the entry in column (4) occurring against all the tariff items of heading 8907, the entry "12%" shall be substituted;

(g) in tariff item 8908 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(77) in Chapter 90,--

(a) for the entry in column (4) occurring against all the tariff items of heading 9001 (except 9001 40 10, 9001 40 90 and 9001 50 00), the entry "12%" shall be substituted;

(b) in tariff items 9001 40 10, 9001 40 90 and 9001 50 00, for the entry in column (4), the entry "6%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 9002 to 9008, 9010 to 9016 and 9017 (except 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90), the entry "12%" shall be substituted;

(d) in tariff items 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90, for the entry in column (4), the entry "6%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 9018 and 9019, the entry "12%" shall be substituted;

(f) in tariff item 9020 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(g) for the entry in column (4) occurring against all the tariff items of headings 9022 to 9032, the entry "12%" shall be substituted;

(h) in tariff item 9033 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(78) in Chapter 91, for the entry in column (4) occurring against all the tariff items, the entry "12%" shall be substituted;

(79) in Chapter 92,--

(a) for the entry in column (4) occurring against all the tariff items of headings 9201, 9202 and 9205, the entry "12%" shall be substituted;

(b) in tariff item 9206 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 9207 to 9209, the entry "12%" shall be substituted;

(80) in Chapter 93,--

(a) for the entry in column (4) occurring against all the tariff items of heading 9301, the entry "6%" shall be substituted;

(b) in tariff item 9302 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of heading 9303, the entry "12%" shall be substituted;

(d) in tariff item 9304 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of headings 9305 and 9306, the entry "12%" shall be substituted;

(f) in tariff item 9307 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(81) in Chapter 94,--

(a) for the entry in column (4) occurring against all the tariff items (except 9405 50 10), the entry "12%" shall be substituted;

(b) in tariff item 9405 50 10, for the entry in column (4), the entry "6%" shall be substituted;

(82) in Chapter 95, for the entry in column (4) occurring against all the tariff items of headings 9503 to 9508 (except 9508 10 00), the entry "12%" shall be substituted;

(83) in Chapter 96,--

(a) for the entry in column (4) occurring against all the tariff items of headings 9601 to 9603, the entry "12%" shall be substituted;

(b) in tariff item 9604 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(c) for the entry in column (4) occurring against all the tariff items of headings 9605, 9606 (except 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90 and 9606 30 10), 9607 and 9608, the entry "12%" shall be substituted;

(d) in tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90 and 9606 30 10, for the entry in column (4), the entry "6%" shall be substituted;

(e) for the entry in column (4) occurring against all the tariff items of heading 9609, the entry "6%" shall be substituted;

(f) in tariff item 9611 00 00, for the entry in column (4), the entry "12%" shall be substituted;

(g) for the entry in column (4) occurring against all the tariff items of headings 9612 and 9613, the entry "12%" shall be substituted;

- (h) in tariff item 9614 00 00, for the entry in column (4), the entry "12%" shall be substituted;
- (i) for the entry in column (4) occurring against all the tariff items of headings 9616 and 9617, the entry "12%" shall be substituted;
- (j) in tariff item 9618 00 00, for the entry in column (4), the entry "12%" shall be substituted;
- (k) for the entry in column (4) occurring against all the tariff items of heading 9619, the entry "6%" shall be substituted.

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