

Finance Act, 2011, (Central)

Schedule X - Tenth Schedule

TENTH SCHEDULE

[See section 70(a)(i)]

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

(i) in Chapter 14, for the entry in column (4) occurring against tariff item 1404 90 50, the entry "5%" shall be substituted; (ii) in Chapter 15,--

(a) in Note 5, for the portion beginning with the word and figures "heading 1507" and ending with the word and figures "or 1517 10 29", the following shall be substituted, namely:--

"heading 1501 or 1502 or 1503 or 1504 or 1505 or 1506 or 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1516 10 00 or 1517 10 10 or 1517 10 21 or 1517 10 29";

(b) for the entry in column (4) occurring against tariff items 1501 00 00, 1502 00 10, 1502 00 20, 1502 00 30, 1502 00 90, 1503 00 00, 1504 10 10, 1504 10 91, 1504 10 99, 1504 20 10, 1504 20 20, 1504 20 30, 1504 20 90, 1504 30 00, 1505 00 10, 1505 00 20, 1505 00 90, 1506 00 10, 1506 00 90 and 1516 10 00, the entry "5%" shall be substituted;

(iii) in Chapter 16, for the entry in column (4) occurring against tariff items 1601 00 00, 1602 10 00, 1602 20 00, 1602 31 00, 1602 32 00, 1602 39 00, 1602 41 00, 1602 42 00, 1602 49 00, 1602 50 00, 1602 90 00, 1603 00 10, 1603 00 20, 1603 00 90, 1604 11 00, 1604 12 10, 1604 12 90, 1604 13 10, 1604 13 20, 1604 14 10, 1604 14 90, 1604 15 00, 1604 16 00, 1604 19 00, 1604 20 00, 1604 30 00, 1605 10 00, 1605 20 00, 1605 30 00, 1605 40 00, 1605 90 10, 1605 90 20, 1605 90 30 and 1605 90 90, the entry "5%" shall be substituted;

(iv) in Chapter 19, for the entry in column (4) occurring against tariff items 1901 10 10, 1901 10 90, 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10, 1902 30 90 and 1903 00 00, the entry "5%" shall be substituted;

(v) in Chapter 21, for the entry in column (4) occurring against tariff items 2105 00 00 and 2106 90 92, the entry "5%" shall be substituted;

(vi) in Chapter 22,--

(a) after Note 6, the following Note shall be inserted, namely:--

7. In relation to products of this Chapter, labelling or relabelling of containers or packing or 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".';

(b) for the entry in column (4) occurring against tariff item 2202 90 10, the entry "5%" shall be substituted;

(vii) in Chapter 26, after Note 3, the following Note shall be inserted, namely:--

'4. In relation to products of this Chapter, the process of converting ores into concentrates shall amount to "manufacture".';

(viii) in Chapter 27, for the entry in column (4) occurring against tariff items 2701 11 00, 2701 12 00, 2701 19 10, 2701 19 20, 2701 19 90, 2701 20 10, 2701 20 90, 2702 10 00, 2702 20 00, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 90, 2706 00 10 and 2706 00 90, the entry "5%" shall be substituted;

(ix) in Chapter 30, for the entry in column (4) occurring against tariff items 3002 20 11, 3002 20 12, 3002 20 13, 3002 20 14, 3002 20 15, 3002 20 16, 3002 20 17, 3002 20 18, 3002 20 19, 3002 20 21, 3002 20 22, 3002 20 23, 3002 20 24, 3002 20 29, 3002 30 00, the entry "5%" shall be substituted

(x) in Chapter 32, for the entry in column (4) occurring against tariff items 3215 90 10 and 3215 90 20, the entry "5%" shall be substituted;

(xi) in Chapter 38, for the entry in column (4) occurring against tariff item 3824 50 10, the entry "5%" shall be substituted;

(xii) in Chapter 39, for the entry in column (4) occurring against tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, the entry "5%" shall be substituted;

(xiii) in Chapter 46, for the entry in column (4) occurring against tariff items 4601 21 00 , 4601 22 00, 4601 29 00, 4601 92 00, 4601 93 00, 4601 94 00, 4601 99 00, 4602 11 00, 4602 12 00, 4602 19 11, 4602 19 19 and 4602 19 90, the entry "5%" shall be substituted;

(xiv) in Chapter 47, for the entry in column (4) occurring against tariff items 4701 00 00 , 4702 00 00, 4703 11 00, 4703 19 00, 4703 21 00, 4703 29 00, 4704 11 00, 4704 19 00, 4704 21 00, 4704 29 00, 4705 00 00, 4706 10 00, 4706 20 00, 4706 30 00, 4706 91 00, 4706 92 00 and 4706 93 00, the entry "5%" shall be substituted;

(xv) in Chapter 48, for the entry in column (4) occurring against tariff items 4817 10 00 and 4817 20 00, the entry "5%" shall be substituted;

(xvi) in Chapter 49, for the entry in column (4) occurring against tariff items 4909 00 10, 4909 00 90, 4910 00 10 and 4910 00 90, the entry "5%" shall be substituted;

(xvii) in Chapter 53, for the entry in column (4) occurring against tariff items 5307 10 10 and 5307 20 00, the entry "10 %" shall be substituted;

(xviii) in Chapter 56, for the entry in column (4) occurring against tariff item 5601 10 00, the entry "5%" shall be substituted;

(xix) in Chapter 58, for the entry in column (4) occurring against tariff items 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 "5%" shall be substituted;

(xx) in Chapter 63, after Note 3, the following Notes shall be inserted, namely:--

'4. In relation to products of this Chapter, affixing a brand name on the product, labelling or relabelling of containers or 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".

5. In relation to products of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a 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.');

(xxi) in Chapter 69, for the entry in column (4) occurring against tariff item 6901 00 10, the entry "5%" shall be substituted;

(xxii) in Chapter 70, for the entry in column (4) occurring against tariff items 7020 00 11, 7020 00 12 and 7020 00 21, the entry "5%" shall be substituted;

(xxiii) in Chapter 71,--

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

'14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture".';

(b) for the entry in column (4) occurring against tariff item 7104 10 00, the entry "5%" shall be substituted;

(c) for the entry in column (4) occurring against tariff items 7106 10 00, 7106 91 00 and 7106 92 90, the entry "10%" shall be substituted.

(xxiv) in Chapter 72, after Note 4, the following Note shall be inserted, namely:--

'5. In relation to products of this Chapter, the process of galvanisation shall amount to "manufacture".'

(xxv) in Chapter 84, for the entry in column (4) occurring against tariff items 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90 and 8479 89 92, the entry "5%" shall be substituted;

(xxvi) in Chapter 88, for the entry in column (4) occurring against tariff items 8801 00 10, 8801 00 20, 8801 00 90, 8804 00 10, 8804 00 20, 8805 10 10, 8805 10 20, 8805 10 30, 8805 21 00 and 8805 29 00, the entry "5%" shall be substituted;

(xxvii) in Chapter 89, for the entry in column (4) occurring against tariff items 8901 10 10, 8901 10 20, 8901 10 30, 8901 10 40, 8901 10 90, 8901 20 00, 8901 30 00, 8901 90 00, 8904 00 00, 8905 10 00, 8905 20 00, 8905 90 10, 8905 90 90 and 8906 90 00, the entry "5%" shall be substituted;

(xxviii) in Chapter 90, for the entry in column (4) occurring against tariff items 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 93, for the entry in column (4) occurring against tariff items 9301 11 00, 9301 19 00, 9301 20 00 and 9301 90 00, the entry "5%" shall be substituted;

(xxx) in Chapter 94, for the entry in column (4) occurring against tariff item 9405 50 10, the entry "5%" shall be substituted;

(xxxi) in Chapter 96, for the entry in column (4) occurring against tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 9606 30 10, 9609 10 00, 9609 20 00, 9609 90 10, 9609 90 20, 9609 90 30 and 9609 90 90, the entry "5%" shall be substituted.

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