SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/767/

Central Excise Tariff Act, 1985

Chapter 85 - Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

---

CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

NOTES

1. This Chapter does not cover :

(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) articles of glass of heading 7011; [1] [***]

[2] [(c) machines and apparatus of heading 8486;

(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or

(e) electrically heated furniture of Chapter 94.]

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

[3] [(a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;]

(b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

[4] [4. For the purposes of heading 8523 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

6. For the purpose of heading 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).

8. For the purposes of headings 8541 and 8542 :

(a) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multi chip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, "spent primary cells, spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

10. For the purposes of heading 8523 "recording" of sound or other phenomena shall amount to manufacture.]

[5] [Sub-Heading Note

Sub-heading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.]

SUPPLEMENTARY NOTE

For the purposes of heading [6] [8523], "Information Technology Software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8501		ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)		
8501 10	-	Motors of an output not exceeding 37.5 W:		
	---	DC motor:		
8501 10 11	----	Micro motor	u	16%
8501 10 12	----	Stepper motor	u	16%
8501 10 13	----	Wiper motor	u	16%
8501 10 19	----	Other	u	16%
8501 10 20	---	AC motor	u	16%
8501 20 00	-	Universal AC or DC motors of an output exceeding 37.5 W	u	16%
	-	Other DC motors; DC generators:		
8501 31	--	Of an output not exceeding 750 W:		
	---	DC motors:		

8501 31 11	----	Micro motor	u	16%
8501 31 12	----	Stepper motor	u	16%
8501 31 13	----	Wiper motor	u	16%
8501 31 19	----	Other	u	16%
8501 31 20	---	DC generators	u	16%
8501 32	--	Of an output exceeding 750 W but not exceeding 75 kW:		
8501 32 10	---	DC motor	u	16%
8501 32 20	---	DC generators	u	16%
8501 33	--	Of an output exceeding 75 kW but not exceeding 375 kW:		
8501 33 10	---	DC motors	u	16%
8501 33 20	---	DC generators	u	16%
8501 34	--	Of an output exceeding 375 kW:		
8501 34 10	---	Of an output exceeding 375 kW but not exceeding 1,000 kW	u	16%
8501 34 20	---	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	u	16%
8501 34 30	---	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	u	16%
8501 34 40	---	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	u	16%
8501 34 50	---	Of an output exceeding 10,000 kW	u	16%
8501 40	-	Other AC motors, single-phase		
8501 40 10	---	Fractional horse power motor	u	16%
8501 40 90	---	Other	u	16%
	-	Other AC motors, multi-phase:		
8501 51	--	Of an output not exceeding 750 W:		
8501 51 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 51 20	---	Slipring motor	u	16%
8501 51 90	---	Other	u	16%
8501 52	--	Of an output exceeding 750 W but not exceeding 75 kW:		
8501 52 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 52 20	---	Slipring motor	u	16%
8501 52 90	---	Other	u	16%
8501 53	--	Of an output exceeding 75 kW:		
8501 53 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 53 20	---	Slipring motor	u	16%
8501 53 30	---	Traction motor	u	16%
8501 53 90	---	Other	u	16%
	-	AC generators (alternators):		
8501 61 00	--	Of an output not exceeding 75 kVA	u	16%
8501 62 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	16%
8501 63 00	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u	16%
8501 64	--	Of an output exceeding 750 kVA:		
8501 64 10	---	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	u	16%

8501 64 20	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	16%
8501 64 30	---	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	u	16%
8501 64 40	---	Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	u	16%
8501 64 50	---	Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	16%
8501 64 60	---	Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	u	16%
8501 64 70	---	Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	u	16%
8501 64 80	---	Of an output exceeding 3,12,500 kVA	u	16%
8502		ELECTRIC GENERATING SETS AND ROTARY CONVERTERS		
	-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502 11 00	--	Of an output not exceeding 75 kVA	u	16%
8502 12 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	16%
8502 13	--	Of an output exceeding 375 kVA :		
8502 13 10	---	Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	16%
8502 13 20	---	Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	16%
8502 13 30	---	Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	16%
8502 13 40	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	16%
8502 13 50	---	Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	16%
8502 13 60	---	Of an output exceeding 10,000 kVA	u	16%
8502 20	-	Generating sets with spark-ignition internal combustion piston engines:		
8502 20 10	---	Electric portable generators of an output not exceeding 3.5 kVA	u	16%
8502 20 90	---	Other	u	16%
	-	Other generating sets :		
8502 31 00	--	Wind-powered	u	16%
8502 39	--	Other:		
8502 39 10	---	Powered by steam engine	u	16%
8502 39 20	---	Powered by water turbine	u	16%
8502 39 90	---	Other	u	16%
8502 40 00	-	Electric rotary converters	u	16%
8503		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502		
8503 00	-	Parts suitable for use solely or principally with the machines of heading 8501 or 8502:		
8503 00 10	---	Parts of generator (AC or DC)	kg.	16%
	---	Parts of electric motor :		
8503 00 21	----	Of DC motor	kg.	16%
8503 00 29	----	Other	kg.	16%
8503 00 90	---	Other	kg.	16%
8504		ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS		
8504 10	-	Ballasts for discharge lamps or tubes:		

8504 10 10	---	Conventional type	u	16%
8504 10 20	---	For compact fiuorescent lamps	u	16%
8504 10 90	---	Other	u	16%
	-	Liquid dielectric transformers:		
8504 21 00	--	Having a power handling capacity not exceeding 650 kVA	u	16%
8504 22 00	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	16%
8504 23	--	Having a power handling capacity exceeding 10,000 kVA:		
8504 23 10	---	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	u	16%
8504 23 20	---	Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	u	16%
8504 23 30	---	Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	u	16%
8504 23 40	---	Having a power handling capacity exceeding 2,50,000 kVA	u	16%
	-	Other transformers:		
8504 31 00	--	Having a power handling capacity not exceeding 1 kVA	u	16%
8504 32 00	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	16%
8504 33 00	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	16%
8504 34 00	--	Having a power handling capacity exceeding 500 kVA	u	16%
8504 40	-	Static converters:		
8504 40 10	---	Electric inverter	u	16%
	---	Rectifier:		
8504 40 21	----	Dip bridge rectifier	u	16%
8504 40 29	----	Other	u	16%
8504 40 30	---	Battery chargers	u	16%
8504 40 40	---	Voltage regulator and stabilizers (other than automatic)	u	16%
8504 40 90	---	Other	u	16%
8504 50	-	Other inductors:		
8504 50 10	---	Choke coils (chokes)	u	16%
8504 50 90	---	Other	u	16%
8504 90	-	Parts :		
8504 90 10	---	Of transformers	kg.	16%
8504 90 90	---	Other	kg.	16%
8505		ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS		
	-	Permanent magnets and articles intended to become permanent magnets after magneti-sation:		
8505 11	--	Of metal:		
8505 11 10	---	Ferrite cores	kg.	16%

8505 11 90	---	Other	kg.	16%
8505 19 00	---	Other	kg.	16%
8505 20 00	-	Electro-magnetic couplings, clutches and brakes	kg.	16%
[7] [***]				
8505 90 00	-	Other, including parts	kg.	16%
8506		PRIMARY CELLS AND PRIMARY BATTERIES		
8506 10 00	-	Manganese dioxide	u	16%
8506 30 00	-	Mercuric oxide	u	16%
8506 40 00	-	Silver oxide	u	16%
8506 50 00	-	Lithium	u	16%
8506 60 00	-	Air-zinc	u	16%
8506 80	-	Other primary cells and primary batteries:		
8506 80 10	---	Button Cells	u	16%
8506 80 90	---	Other	u	16%
8506 90 00	-	Parts	kg.	16%
8507		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)		
8507 10 00	-	Lead-acid, of a kind used for starting piston engines	u	16%
8507 20 00	-	Other lead-acid accumulators	u	16%
8507 30 00	-	Nickel-cadmium	u	16%
8507 40 00	-	Nickel-iron	u	16%
8507 80 00	-	Other accumulators	u	16%
8507 90	-	Parts:		
8507 90 10	---	Accumulator cases made of hard rubber and separators	kg.	16%
8507 90 90	---	Other	kg.	16%
[8] [8508		VACUUM CLEANERS		
	-	With self-contained electric motor:		
8508 11 00	--	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 I	u	16%
8508 19 00	--	Other	u	16%
8508 60 00	-	Other vacuum cleaners	u	16%
8508 70 00	-	Parts	kg.	16%]
8509		[9] [Electro-mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 8508]		
[23] [***]				
8509 40	-	Food grinders and mixers; fruit or vegetable juice extractors:		
8509 40 10		Food grinders	u	16%
8509 40 90		Other	u	16%
8509 80 00	-	Other appliances	u	16%
8509 90 00	-	Parts	kg.	16%
8510		SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-		

		CONTAINED ELECTRIC MOTOR		
8510 10 00	-	Shavers	u	16%
8510 20 00	-	Hair clippers	u	16%
8510 30 00	-	Hair-removing appliances	u	16%
8510 90 00	-	Parts	kg.	16%
8511		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
8511 10 00	-	Sparking plugs	u	16%
8511 20	-	Ignition magnetos; magneto-dynamos; magnetic fiywheels:		
8511 20 10	---	Electronic ignition magnetos	u	16%
8511 20 90	---	Other	u	16%
8511 30	-	Distributors; ignition coils:		
8511 30 10		Distributors	u	16%
8511 30 20		Ignition coils	u	16%
8511 40 00	-	Starter motors and dual purpose starter- generators	u	16%
8511 50 00	-	Other generators	u	16%
8511 80 00	-	Other equipment	u	16%
8511 90 00	-	Parts	kg.	16%
8512		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
8512 10 00	-	Lighting or visual signalling equipment of a kind used on bicycles	u	16%
8512 20	-	Other lighting or visual signalling equipment:		
8512 20 10	---	Head lamps, tail lamps, stop lamps, side lamps and blinkers	u	16%
8512 20 20	---	Other automobile lighting equipment	u	16%
8512 20 90		Other	u	16%
8512 30	-	Sound signalling equipment:		
8512 30 10	---	Horns	u	16%
8512 30 90	---	Other	u	16%
8512 40 00	-	Windscreen wipers, defrosters and demisters	u	16%
8512 90 00	-	Parts	kg.	16%
8513		PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 8512		
8513 10	-	Lamps:		
8513 10 10	---	Torch	u	16%
8513 10 20	---	Other fiash-lights excluding those for photographic purposes	u	16%
8513 10 30	---	Miners' safety lamps	u	16%
8513 10 40	---	Magneto lamps	u	16%

8513 10 90	---	Other	u	16%
8513 90 00	-	Parts	kg.	16%
8514		INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS		
8514 10 00	-	Resistance heated furnaces and ovens	u	16%
8514 20 00	-	Furnaces and ovens functioning by induction or dielectric loss	u	16%
8514 30	-	Other furnaces and ovens:		
8514 30 10	---	For melting	u	16%
8514 30 90	---	Other	u	16%
8514 40 00	-	Other equipment for the heat treatment of materials by induction or dielectric loss	u	16%
8514 90 00	-	Parts	kg.	16%
8515		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS		
	-	Brazing or soldering machines and apparatus:		
8515 11 00	--	Soldering irons and guns	u	16%
8515 19 00	--	Other	u	16%
	-	Machines and apparatus for resistance welding of metal:		
8515 21	--	Fully or partly automatic:		
8515 21 10	---	Automatic spot welding machinery	u	16%
8515 21 20	---	Automatic butt welding machinery	u	16%
8515 21 90	---	Other	u	16%
8515 29 00	--	Other	u	16%
	-	Machines and apparatus for arc (including plasma arc) welding of metals:		
8515 31 00	--	Fully or partly automatic	u	16%
8515 39	--	Other:		
8515 39 10	---	AC arc welding machinery	u	16%
8515 39 20	---	Argon arc welding machinery	u	16%
8515 39 90	---	Other	u	16%
8515 80	-	Other machines and apparatus:		
8515 80 10	---	High-frequency plastic welding machine	u	16%
8515 80 90	---	Other	u	16%
8515 90 00	-	Parts	kg.	16%
8516		ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545		
8516 10 00	-	Electric instantaneous or storage water heaters and immersion heaters	u	16%

	-	Electric space heating apparatus and electric soil heating apparatus:		
8516 21 00	--	Storage heating radiators	u	16%
8516 29 00	--	Other	u	16%
	-	Electro-thermic hair-dressing or hand-drying apparatus :		
8516 31 00	--	Hair dryers	u	16%
8516 32 00	--	Other hair-dressing apparatus	u	16%
8516 33 00	--	Hand-drying apparatus	u	16%
8516 40 00	-	Electric smoothing irons	u	16%
8516 50 00	-	Microwave ovens	u	16%
8516 60 00	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	16%
	-	Other electro-thermic appliances:		
8516 71 00	--	Coffee or tea makers	u	16%
8516 72 00	--	Toasters	u	16%
8516 79	--	Other:		
8516 79 10	---	Electro-thermic fiuid heaters	u	16%
8516 79 20	---	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	u	16%
8516 79 90	---	Other	u	16%
8516 80 00	-	Electric heating resistors	u	16%
8516 90 00	-	Parts	kg.	16%
[10] [8517	--	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528- Telephone sets, including telephones for cellular networks or for other wireless networks :		
8517 11	--	Line telephone sets with cordless handsets:		
8517 11 10	---	Push button type	u	16%
8517 11 90	---	Other	u	16%
8517 12	--	Telephones for cellular networks or for other wireless networks:		
8517 12 10	---	Push button type	u	16%
8517 12 90	---	Other	u	16%
8517 18	--	Other:		
8517 18 10	---	Push button type	u	16%
8517 18 90	---	Other	u	16%
	-	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517 61 00	--	Base stations	u	16%
8517 62	--	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including		
		switching and routing apparatus:		
8517 62 10	---	PLCC equipment	u	16%

8517 62 20	---	Voice frequency telegraphy	u	16%
8517 62 30	---	Modems (modulators-demodulators)	u	16%
8517 62 40	---	High bit rate digital subscriber line system (HDSL)	u	16%
8517 62 50	---	Digital loop carrier system (DLC)	u	16%
8517 62 60	---	Synchronous digital hierarchy system (SDH)	u	16%
8517 62 70	---	Multiplexers, statistical multiplexers	u	16%
8517 62 90	---	Other	u	16%
8517 69	--	Other:		
8517 69 10	--	ISDN System	u	16%
8517 69 20	---	ISDN terminal adaptor	u	16%
8517 69 30	---	Routers	u	16%
8517 69 40	---	X 25 Pads	u	16%
8517 69 50	---	Subscriber end equipment	u	16%
8517 69 60	---	Set top boxes for gaining access to internet	u	16%
8517 69 70	---	Attachments for telephones	u	16%
8517 69 90	---	Other	u	16%
8517 70	-	Parts:		
8517 70 10	---	Populated, loaded or stuffed printed circuit boards	kg.	16%
8517 70 90	---	Other	kg.	16%]
8518		MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SET		
8518 10 00	-	Microphones and stands therefor	u	16%
	-	Loudspeakers, whether or not mounted in their enclosures:		
8518 21 00	--	Single loudspeakers, mounted in their enclosures	u	16%
8518 22 00	--	Multiple loudspeakers, mounted in the same enclosure	u	16%
8518 29 00	--	Other	u	16%
8518 30 00	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	16%
8518 40 00	-	Audio-frequency electric amplifiers	u	16%
8518 50 00	-	Electric sound amplifier sets	u	16%
8518 90 00	-	Parts	kg.	16%
[11] [8519		SOUND RECORDING OR REPRODUCING APPARATUS		
8519 20 00	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	16%
8519 30 00	-	Turntables (record-decks)	u	16%
8519 50 00	-	Telephone answering machines	u	16%
	-	Other apparatus:		
8519 81 00	--	Using magnetic, optical or semiconductor media	u	16%
8519 89	--	Other:		

8519 89 10	---	Audio Compact disc player	u	16%
8519 89 20	---	Compact disc changer including mini disc player or laser disc player	u	16%
8519 89 30	---	Time Code recorder	u	16%
8519 89 40	---	MP-3 player	u	16%
8519 89 90	---	Other	u	16%]
[24] [***]				
8521		VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER		
8521 10	-	Magnetic tape-type:		
	---	Cassette tape-type:		
8521 10 11	----	Professional video tape recorders with 3/4" or 1" tape	u	16%
8521 10 12	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 19	----	Other	u	16%
	---	Spool type:		
8521 10 21	----	Professional video tape recorders with 3/4" or 1" tape	u	16%
8521 10 22	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 29	----	Other	u	16%
	---	Other:		
8521 10 91	----	Professional video tape recorders with 3/4" or 1" tape solid state or otherwise	u	16%
8521 10 92	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 99	----	Other	u	16%
8521 90	-	Other :		
8521 90 10	---	Video duplicating system with master and slave control	u	16%
8521 90 20	---	DVD player	u	16%
8521 90 90	---	Other	u	16%
8522		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 8521		
8522 10 00	-	Pick-up cartridges	kg.	16%
8522 90 00	-	Other	kg.	16%
[12] [8523		DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37 Magnetic media :		
8523 21 00	--	Cards incorporating a magnetic stripe	u	16%
8523 29	--	Other:		
8523 29 10	---	Audio cassettes	u	16%
8523 29 20	---	Video cassettes	u	16%
8523 29 30	---	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 29 40	---	3/4" and 1" video cassettes	u	16%
		1/2" video cassettes suitable to work with betacam, betacam SP/M II and VHS type		

8523 29 50		VCR	u	16%
8523 29 60	---	Other video cassettes and tapes 3/4" and 1" video cassettes	u	16%
8523 29 70	---	All kinds of Magnetic discs	u	16%
8523 29 80	---	Cartridge tape	u	16%
8523 29 90	---	Other	u	16%
8523 40	-	Optical media:		
8523 40 10	---	Matrices for production of records; prepared record blanks	u	16%
8523 40 20	---	Cartridge Tape	u	16%
8523 40 30	---	1/2" Video cassette suitable to work with digital VCR	u	16%
8523 40 40	---	Compact disc (Audio)	u	16%
8523 40 50	---	Compact disc (video)	u	16%
8523 40 60		Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 40 70	---	Stamper for CD audio, CD video and CD-ROM	u	16%
8523 40 80	---	Digital video disc	u	16%
8523 40 90	---	Other	u	16%
	-	Semi-conductor media:		
8523 51 00	--	Solid-state non-volatile storage devices	u	16%
[26] [8523 52	--	Smart Cards:		
8523 52 10	---	SIM cards	u	16%
8523 52 20	---	Memory cards	u	16%
8523 52 90	---	Other	u	16%]
[27] [8523 59	--	Other:		
8523 59 10	---	Proximity cards and tags	u	16%
8523 59 90	---	Other	u	16%]
8523 80	--	Other:		
8523 80 10	---	Gramophone records	u	16%
8523 80 20	---	Information technology software	u	[32][16%]
8523 80	---	Audio-visual news or audio visual views	u	16%

30				
8523 80 40	---	Children's video films	u	16%
8523 80 50	---	Video tapes of educational nature	u	16%
8523 80 60	---	2- D / 3D computer graphics	u	16%
8523 80 90	---	Other	u	16%]
25 [***]				
14 [8525		TRANSMISSION APPARATUS FOR RADIO BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS		
8525 50	-	Transmission apparatus:		
8525 50 10	---	Radio broadcast transmitter	u	16%
8525 50 20	---	TV broadcast transmitter	u	16%
8525 50 30	---	Broadcast equipment sub-system equipment	u	16%
8525 50 40	---	Communication jamming equipment	u	16%
8525 50 50	---	Wireless microphone	u	16%
8525 50 90	---	Other	u	16%
8525 60	-	Transmission apparatus incorporating reception apparatus :		
	---	Two way radio communication equipment:		
8525 60 11	----	Walkie talkie set	u	16%
8525 60 12	----	Marine radio communication equipment	u	16%
8525 60 13	----	Amateur radio equipment	u	16%
8525 60 19	----	Other	u	16%
	---	Other:		
8525 60 91	----	VSAT terminals	u	16%
8525 60 92	----	Other satellite communication equipment	u	16%
8525 60 99	----	Other	u	16%
8525 80	-	Television cameras, digital cameras and video camera recorders:		
8525 80 10	---	Television Cameras	u	16%
8525 80	---	Digital cameras	u	16%

20				
8525 80 30	---	Video camera recorders	u	16%
8525 80 90	---	Other	u	16%]
8526		RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
8526 10 00	-	Radar apparatus	u	16%
	-	Other:		
8526 91	--	Radio navigational aid apparatus:		
8526 91 10	---	Direction measuring equipment	u	16%
8526 91 20	---	Instrument landing system	u	16%
8526 91 30	---	Direction finding equipment	u	16%
8526 91 40	---	Non-directional beacon	u	16%
8526 91 50	---	VHF omni range equipment	u	16%
8526 91 90	---	Other	u	16%
8526 92 00	--	Radio remote control apparatus	u	16%
15 [8527		RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
	-	Radio-broadcast receivers capable of operating without an external source of power:		
8527 12 00	--	Pocket-size radio cassette-players	u	16%
8527 13 00	--	Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	--	Other	u	16%
	-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :		
8527 21 00	--	Combined with sound recording or reproducing apparatus	u	16%
8527 29 00	---	Other Other:	u	16%
8527 91 00	--	Combined with sound recording or reproducing apparatus	u	16%
8527 92 00	--	Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%
8527 99	--	Other: Radio communication receivers:		
8527 99 11	----	Radio pagers	u	16%
8527 99				

12	----	Demodulators	u	16%
8527 99 19	----	Other	u	16%
8527 99 90	---	Other	u	16%]
16 [8528		MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVER OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS		
	-	Cathode-ray tube monitors :		
8528 41 00	--	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	[16%][31]
8528 49 00	--	Other	u	[16%][31]
	-	Other monitors:		
8528 51 00	--	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	[16%][31]
8528 59 00	--	Other	u	[16%][31]
	-	Projectors :		
8528 61 00	--	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	[16%][31]
8528 69 00	--	Other	u	[16%][31]
	-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528 71 00	--	Not designed to incorporate a video display or screen	u	[16%][31]
8528 72	--	Other, colour:		
8528 72 11	----	Television set of screen size upto 36 cm	u	[16%][31]
8528 72 12	----	Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	[16%][31]
8528 72 13	----	Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	[16%][31]
8528 72 14	----	Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	[16%][31]
8528 72 15	----	Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	[16%][31]
8528 72 16	----	Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	[16%][31]
8528 72 17	----	Television set of screen size exceeding 105 cm	u	[16%][31]
8528 72 18	----	Liquid crystal display television set of screen size below 63 cm	u	[16%][31]
8528 72 19	----	Other	u	[16%][31]
8528 73	--	Other, black and white or other monochrome:		

8528 73 10	---	Liquid crystal display television set of screen size below 25 cm	u	[16%][31]
8528 73 90	--	Other	u	[16%][31]
8529		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
8529 10	-	Aerials and aerial refiectors of all kinds; parts suitable for use therewith:		
	---	Dish antenna:		
8529 10 11	----	For communication jamming equipment	kg.	16%
8529 10 12	----	For amateur radio communication equipment	kg.	16%
8529 10 19	----	Other	kg.	16%
	---	Other aerials or antenna:		
8529 10 21	----	For communication jamming equipment	kg.	16%
8529 10 22	----	For amateur radio communication equipment	kg.	16%
8529 10 29	----	Other	kg.	16%
	---	Other:		
8529 10 91	----	For communication jamming equipment	kg.	16%
8529 10 92	----	For amateur radio communication equipment	kg.	16%
8529 10 99	----	Other	kg.	16%
8529 90	-	Other:		
8529 90 10	---	For communication jamming equipment	kg.	16%
8529 90 20	---	For amateur radio communication equipment	kg.	16%
8529 90 90	---	Other	kg.	16%
8530		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608)		
8530 10	-	Equipment for railways or tramways:		
8530 10 10	---	For railways	u	16%
8530 10 20	---	For tramways	u	16%
8530 80 00	-	Other equipment	u	16%
8530 90 00	-	Parts	kg.	16%

8531		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530		
8531 10	-	Burglar or fire alarms and similar apparatus:		
8531 10 10	---	Burglar alarm	u	16%
8531 10 20	---	--- Fire alarm	u	16%
8531 10 90	---	--- Other	u	16%
8531 20 00	-	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	16%
8531 80 00	-	-Other apparatus	u	16%
8531 90 00	-	-Parts	kg.	16%
8532		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
8532 10 00	-	-Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) -Other fixed capacitors:	kg	16%
8532 21 00	--	Tantalum	kg.	16%
8532 22 00	--	Aluminium electrolytic	kg.	16%
8532 23 00	--	Ceramic dielectric, single layer	kg.	16%
8532 24 00	--	Ceramic dielectric, disonre	kg.	16%
8532 25 00	--	Dielectric of paper or plastics	kg.	16%
8532 29	--	Other:		
8532 29 10	---	Of dielectric of mica	kg.	16%
8532 29 90	---	Other	kg.	16%
8532 30 00	-	-Variable or adjustable (pre-set) capacitors	kg.	16%
8532 90 00	-	-Parts	kg.	16%
8533		ELECTRICAL RESISTORS(INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
8533 10 00	-	-Fixed carbon resistors, composition or film types	kg.	16%
		- Other fixed resistors:		
8533 21	--	For a power handling capacity not exceeding 20 W:		
	---	Of bare wire :		
8533 21 11	----	Of nichrome	kg.	16%

8533 21 19	----	Other	kg.	16%
	---	Of insulated wire :		
8533 21 21	----	Of nichrome	kg.	16%
8533 21 29	----	Other	kg.	16%
8533 29	--	Other:		
	---	Of bare wire:		
8533 29 11	----	Of nichrome	kg.	16%
8533 29 19	----	Other	kg.	16%
	---	Of insulated wire :		
8533 29 21	----	Of nichrome	kg.	16%
8533 29 29	----	Other	kg.	16%
		Wirewound variable resistors, including rheostats and potentiometers:		
8533 31	--	For a power handling capacity not exceeding 20W:		
8533 31 10	---	Potentiometers	kg.	16%
8533 31 20	---	Rheostats	kg.	16%
8533 31 90	---	Other	kg.	16%
8533 39	--	Other:		
8533 39 10	---	Potentiometers	kg.	16%
8533 39 20	---	Rheostats	kg.	16%
8533 39 90	---	Other	kg.	16%
8533 40	-	Other variable resistors, including rheostats and potentiometers:		
8533 40 10	---	Potentiometers	kg.	16%
8533 40 20	---	Rheostats	kg.	16%
8533 40 30	---	Thermistors	kg.	16%
8533 40 90	---	Other	kg.	16%
8533 90 00	-	Parts	kg.	16%
8534 00 00		PRINTED CIRCUITS	kg.	16%
		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR		

8535		MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, [17] [PLUGS AND OTHER CONNECTORS], JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS		
8535 10	-	Fuses:		
8535 10 10	---	For switches having rating upto 15 amps, rewireable	kg.	16%
8535 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	kg.	16%
8535 10 30	---	Other rewireable fuses	kg.	16%
8535 10 40	---	Other high rupturing capacity fuses	kg.	16%
8535 10 50	---	Fuses gear	kg.	16%
8535 10 90	---	Other	kg.	16%
	-	Automatic circuit breakers:		
8535 21	--	For a voltage of less than 72.5 kV:		
	---	SF6 circuit breakers :		
8535 21 11	----	For a voltage of 11 kV	kg.	16%
8535 21 12	----	For a voltage of 33 kV	kg.	16%
8535 21 13	----	For a voltage of 66 kV	kg.	16%
8535 21 19	----	Other	kg.	16%
	---	Vacuum circuit breakers :		
8535 21 21	----	For a voltage of 11 kV	kg.	16%
8535 21 22	----	For a voltage of 33 kV	kg.	16%
8535 21 23	----	For a voltage of 66 kV	kg.	16%
8535 21 29	----	Other	kg.	16%
8535 21 90	---	Other	kg.	16%
8535 29	--	Other :		
	---	SF6 circuits breakers :		
8535 29 11	----	For a voltage of 132 kV	kg.	16%
8535 29 12	----	For a voltage of 220 kV	kg.	16%
8535 29 13	----	For a voltage of 400 kV	kg.	16%
8535 29 19	----	Other	kg.	16%

	---	Vacuum circuit breakers :		
8535 29 21	----	For a voltage of 132 kV	kg.	16%
8535 29 22	----	For a voltage of 220 kV	kg.	16%
8535 29 23	----	For a voltage of 400 kV	kg.	16%
8535 29 29	----	Other	kg.	16%
8535 29 90	---	Other	kg.	16%
8535 30	-	Isolating switches and make-and-break switches:		
8535 30 10	---	Of plastic	kg.	16%
8535 30 90	---	Other	kg.	16%
8535 40	-	Lightning arresters, voltage limiters and surge suppressors:		
8535 40 10	---	Lightning arresters	kg.	16%
8535 40 20	---	Voltage limiters	kg.	16%
8535 40 30	---	Surge suppressors	kg.	16%
8535 90	-	Other :		
8535 90 10	---	Motor starters for AC motors	kg.	16%
8535 90 20	---	Control gear and starters for DC motors	kg.	16%
8535 90 30	---	Other control and switchgears	kg.	16%
8535 90 40	---	Junction boxes	kg.	16%
8535 90 90	---	Other	kg.	16%
8536		[18] [ELECTRICALAPPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES]		
8536 10	-	Fuses:		
8536 10 10	---	For switches having rating upto 15 amps, rewireable	kg.	16%
8536 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	kg.	16%
8536 10 30	---	Other rewireable fuses	kg.	16%
8536 10 40	---	Other high rupturing capacity fuses	kg.	16%

8536 10 50	---	Fuses gear	kg.	16%
8536 10 60	---	Electronic fuses	kg.	16%
8536 10 90	---	Other	kg.	16%
8536 20	-	Automatic circuit breakers:		
8536 20 10	---	Air circuit breakers	kg.	16%
8536 20 20	---	Moulded case circuit breakers	kg.	16%
8536 20 30	---	Miniature circuit breakers	kg.	16%
8536 20 40	---	Earth leak circuit breakers	kg.	16%
8536 20 90	---	Other	kg.	16%
8536 30 00	-	Other apparatus for protecting electrical circuits	kg.	16%
	-	Relays:		
8536 41 00	--	For a voltage not exceeding 60 V	kg.	16%
8536 49 00	--	Other	kg.	16%
8536 50	-	Other switches:		
8536 50 10	---	Control and switch gears	kg.	16%
8536 50 20	---	Other switches of plastic	kg.	16%
8536 50 90	---	Other	kg.	16%
	-	Lamp-holders, plugs and sockets:		
8536 61	--	Lamp-holders:		
8536 61 10	---	Of plastic	kg.	16%
8536 61 90	---	Of other materials	kg.	16%
8536 69	--	Other:		
8536 69 10	---	Of plastic	kg.	16%
8536 69 90	---	Of other materials	kg.	16%
[8] [8536 70 90	-	Connectors for optical fibres, optical fibre bundles or cables	kg.	16%]
8536 90	-	Other apparatus:		
8536 90 10	---	Motor starters for AC motors	kg.	16%

8536 90 20	---	Motor starters for DC motors	kg.	16%
8536 90 30	---	Junction boxes	kg.	16%
8536 90 90	---	Other	kg.	16%
8537		BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517		
8537 10 00	-	For a voltage not exceeding 1,000 V	kg.	16%
8537 20 00	-	For a voltage exceeding 1,000 V	kg.	16%
8538		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 8535, 8536 OR 8537		
8538 10	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:		
8538 10 10	---	For industrial use	kg.	16%
8538 10 90	---	Other	kg.	16%
8538 90 00	-	Other	kg.	16%
8539		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS		
8539 10 00	-	Sealed beam lamp units	u	16%
	-	Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539 21	--	Tungsten halogen:		
		Other:		
8539 21 10	---	Miniature halogen lamps with fittings	u	16%
8539 21 20	---	Other for automobiles	u	16%
8539 21 90	---	Other	u	16%
8539 22 00	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	16%
8539 29	--	Other:		
8539 29 10	---	Of retail sale price not exceeding rupees 20 per bulb	u	16%
8539 29 20	---	Bulb, for torches	u	16%
8539 29 30	---	Miniature bulbs	u	16%
8539 29 40	---	Other for automobile lamps	u	16%

8539 29 90	---	Other	u	16%
	-	Discharge lamps, other than ultra-violet lamps:		
8539 31		Fluorescent, hot cathode:		
8539 31 10	---	Compact fiuorescent lamps	u	16%
8539 31 90	---	Other	u	16%
8539 32	--	Mercury or sodium vapour lamps; metal halide lamps:		
8539 32 10	---	Mercury vapour lamps	u	16%
8539 32 20	---	Sodium vapour lamps	u	16%
8539 32 30	---	Metal halide lamps	u	16%
8539 39	--	Other:		
8539 39 10	---	Energy efficient triphosphor fiuorescent lamps	u	16%
8539 39 90	---	Other	u	16%
	-	Ultra-violet or infra-red lamps; arc-lamps :		
8539 41 00	--	Arc-lamps	u	16%
8539 49 00	--	Other	u	16%
8539 90	-	Parts:		
8539 90 10	---	Parts of fiuorescent tube lamps	kg.	16%
8539 90 20	---	Parts of arc-lamps	kg.	16%
8539 90 90	---	Other	kg.	16%
8540		THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)		
	-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540 11	--	Colour:		
8540 11 10	---	Television picture tubes of 20" and 21" size, except 21" fiat and full square (F and FST) colour TV picture tubes	u	16%
8540 11 20	---	Video monitor cathode-ray tubes	u	16%
8540 11 90	---	Other	u	16%
8540 12 00	--	Black and white or other monochrome	u	16%
8540 20 00	-	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	u	16%

8540 40 00	-	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	16%
8540 50 00	-	Data or graphic display tubes, black and white or other monochrome	u	16%
8540 60 00	-	Other cathode-ray tubes	u	16%
	-	Microwave tubes (for example, magnetrons, klystrons, disonre wave tubes, carcinotrons), excluding grid- controlled tubes:		
8540 71 00	--	Magnetrons	u	16%
8540 72 00	--	Klystrons	u	16%
8540 79 00		Other	u	16%
	-	Other valves and tubes:		
8540 81 00	--	Receiver or amplifier valves and tubes	u	16%
8540 89 00	--	Other	u	16%
	-	Parts:		
8540 91 00	--	Of cathode-ray tubes	kg.	16%
8540 99 00	--	Other	kg.	16%
8541		DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS		
8541 10 00	-	Diodes, other than photosensitive or light emitting diodes	u	16%
	-	Transistors, other than photosensitive transistors:		
8541 21 00	--	With a dissipation rate of less than 1 W	u	16%
8541 29 00	--	Other	u	16%
8541 30	-	Thyristors, diacs and triacs, other than photosensitive devices:		
8541 30 10	---	Thyristors	u	16%
8541 30 90	---	Other	u	16%
8541 40	-	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
	---	Photocells:		
8541 40 11	----	Solar cells whether or not assembled in modules or panels	u	16%
8541 40 19	----	Other	u	16%

8541 40 20	---	Light emitting diodes (electro-luminescent)	u	16%
8541 40 90	---	Other	u	16%
8541 50 00	-	Other semi-conductors devices	u	16%
8541 60 00	-	Mounted piezo-electric crystals	u	16%
8541 90 00	-	Parts	kg.	16%
19 [8542		ELECTRONIC INTEGRATED CIRCUITS		
	-	Electronic integrated circuits:		
8542 31 00	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	16%
8542 32 00	--	Memories	u	16%
8542 33 00	--	Amplifiers	u	16%
28 [8542 39 00	--	Other	u	16%]
8542 90 00	-	Parts	kg.	16%]
20 [8543		ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8543 10	-	Particle accelerators:		
8543 10 10	---	Ion implanters for doping semi	u	16%
		conductor material		
8543 10 20	---	Vane graff, cock-croft, Walton accelerators	u	16%
8543 10 30	---	Synchrocyclotrons, synchrotrons	u	16%
8543 10 90	---	Other including cyclotrons	u	16%]
8543 20	-	Signal generators:		
8543 20 10	---	Sweep generators	u	16%
8543 20 20	---	Impulse generators	u	16%
8543 20 30	---	Tacho generators	u	16%
8543 20 90	---	Other	u	16%
8543 30 00	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	u	16%

21 [8543 70	-	Other machines and apparatus:		
29 [***]	-			
8543 70 12	----	Metal detector	u	16%
8543 70 13	----	Mine detector	u	16%
8543 70 19	----	Other	u	16%
	---	Audio special effect equipment:		
8543 70 21	----	Digital reverberators	u	16%
8543 70 22	----	Mixing system or consoles	u	16%
8543 70 29	----	Other	u	16%
	---	Video special effect equipments:		
8543 70 31	----	Video mixing system or consoles	u	16%
8543 70 32	----	Video effect system	u	16%
8543 70 33	----	Digital layering machine	u	16%
8543 70 34	----	Paint box	u	16%
8543 70 35	----	Video typewriter	u	16%
8543 70 36	----	Video matting machine	u	16%
8543 70 39	----	Other	u	16%
	---	Edit control Unit:		
8543 70 41	----	Computerised editing system controlling more than three video editing machines	u	16%
8543 70 42	----	Other video control unit	u	16%
8543 70 49	----	Other	u	16%
8543 70 50	---	Colour corrector	u	16%
	---	Amplifier:		
8543 70 61	----	Broadcast amplifier	u	16%
8543 70 62	----	Limiting amplifier, video distribution amplifier and stabilizing amplifiers	u	16%
8543 70 69	----	Other	u	16%

	---	Graphic equalizer and synthesized receivers :		
8543 70 71	----	Graphic equalizer	u	16%
8543 70 72	----	Synthesised receivers	u	16%
	---	Other:		
8543 70 91	----	RF(radio frequency) power	u	16%
		amplifier and noise generators for communication jamming equipment, static and mobile or man-portable		
8543 70 92	----	Equipment gadgets based on solar energy	u	16%
8543 70 93	----	Professional beauty care equipment	u	16%
8543 70 94	----	Audio visual stereo encoders	u	16%
8543 70 95	----	Time code generator	u	16%
8543 70 99	----	Other	u	16%]
8543 90 00	-	Parts	kg.	16%
8544		INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
	-	Winding wire:		
8544 11	--	Of copper:		
8544 11 10	---	Enamelled	kg.	16%
8544 11 90	---	Other	kg.	16%
8544 19	--	Other:		
8544 19 10	---	Asbestos covered	kg.	16%
8544 19 20	---	Plastic insulated	kg.	16%
8544 19 30	---	Rubber insulated	kg.	16%
8544 19 90	---	Other	kg.	16%
8544 20	-	Co-axial cable and other co-axial electric conductors:		
8544 20 10	---	Co-axial cable	kg.	16%
8544 20 90	---	Other	kg.	16%
22		Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	16%

[8544 30 00				
	-	Other electric conductors, for a voltage not exceeding 1,000 V:		
8544 42	--	Fitted with connectors :		
8544 42 10	--	Paper insulated	kg.	16%
8544 42 20	---	Plastic insulated	kg.	16%
8544 42 30	---	Rubber insulated	kg.	16%
[30] [	---	Other:		
8544 42 91	----	Paper insulated, of a kind used in telecommunication	Kg.	16%
8544 42 92	----	Plastic insulated, of a kind used in telecommunication	Kg.	16%
8544 42 93	----	Rubber insulated, of a kind used in telecommunication	Kg.	16%
8544 42 99	----	Other	Kg.	16%
8544 49		Other:		
8544 49 10	--	Paper insulated	Kg.	16%
8544 49 20		Plastic insulated	Kg.	16%
8544 49 30		Rubber insulated	Kg.	16%
	--	Other:		
8544 49 91	----	Paper insulated, of a kind used in telecommunication	Kg.	16%
8544 49 92	----	Plastic insulated, of a kind used in telecommunication	Kg.	16%
8544 49 93	----	Rubber insulated, of a kind used in telecommunication	Kg.	16%
8544 49 99	----	Other	Kg.	16%]

8544 60	-	Other electric conductors, for a voltage exceeding 1000 V:		
8544 60 10	---	Paper insulated	kg.	16%
8544 60 20	---	Plastic insulated	kg.	16%
8544 60 30	---	Rubber insulated	kg.	16%
8544 60 90	---	Other	kg.	16%
8544 70	-	Optical fibre cables:		
8544 70 10	---	Lead alloy sheathed cables for lighting purposes	kg.	16%
8544 70 90	---	Other	kg.	16%
8545		CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES		
	-	Electrodes:		
8545 11 00	--	Of a kind used for furnaces	kg.	16%
8545 19 00	--	Other	kg.	16%
8545 20 00	-	Brushes	kg.	16%
8545 90	-	Other :		
8545 90 10	---	Arc-lamp carbon	kg.	16%
8545 90 20	---	Battery carbon	kg.	16%
8545 90 90	---	Other	kg.	16%
8546		ELECTRICAL INSULATORS OF ANY MATERIAL		
8546 10 00	-	Of glass	kg.	16%
8546 20	-	Of ceramics:		
	---	Porcelain discs and strings :		
8546 20 11	----	Porcelain below 6.6 kV	kg.	16%
8546 20 19	----	Other	kg.	16%
	---	Porcelain post insulators :		
8546 20 21	----	Below 6.6 kV	kg.	16%
8546 20 22	----	6.6 kV or above but up to 11 kV	kg.	16%
8546 20 23	----	Above 11 kV but up to 66 kV	kg.	16%

8546 20 24	----	Above 66 kV but up to 132 kV	kg.	16%
8546 20 29	----	Above 132 kV	kg.	16%
	---	Porcelain pin insulators:		
8546 20 31	----	Below 6.6 kV	kg.	16%
8546 20 32	----	6.6 kV or above but up to 11 kV	kg.	16%
8546 20 33	----	Above 11 kV but up to 66 kV	kg.	16%
8546 20 39	----	Above 66 kV	kg.	16%
8546 20 40	---	Other high tension porcelain solid core insulators	kg.	16%
8546 20 50	---	Other low tension porcelain insulators including telegraph and telephone insulators	kg.	16%
8546 20 90	---	Other	kg.	16%
8546 90	-	Other:		
8546 90 10	---	Heat shrinkable components	kg.	16%
8546 90 90	---	Other	kg.	16%
8547		INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL		
8547 10	-	Insulating fittings of ceramics:		
8547 10 10	---	Porcelain bushing below 6.6 kV	kg.	16%
8547 10 20	---	Porcelain bushings for voltage 6.6 kV or above but below 11 kV	kg.	16%
8547 10 30	---	Porcelain bushings for voltage 11 kV or above but up to 66 kV	kg.	16%
8547 10 40	---	Porcelain bushings for voltage 66 kV or above	kg.	16%
8547 10 90	---	Other	kg.	16%
8547 20 00	-	Insulating fittings of plastics	kg.	16%
8547 90	-	Other :		
8547 90 10	---	Electrical insulating fittings of glass	kg.	16%
8547 90 20	---	Electrical conduit tubing and joints disonre, of base metal lined with insulating material	kg.	16%
8547 90				

90	---	Other	kg.	16%
8548		WA STE AND I RAP OF P R I M A RY C E L L S , P RIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8548 10	-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548 10 10	---	Battery scrap, namely the following: Lead battery plates covered by ISRI code word 'Rails'; battery lugs covered by ISRI code word 'Rakes'.	kg.	
8548 10 20	---	Battery waste, namely the following:Scrap drained or dry while intact, lead batteries covered by ISRI code word 'Rains'; scrap wet whole intact lead batteries covered by ISRI code word 'Rink'; scrap industrial intact lead cells covered by ISRI code word 'Rono'; scrap whole intact industrial lead batteries covered by ISRI code word 'Roper'; dison batteries covered by ISRI code word 'Vaunt'	kg.	
8548 10 90	---	Other waste and scrap	kg.	
8548 90 00	-	Other	kg.	16%

---

1. The word "or" omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"(c) electrically heated furniture of Chapter 94."

3. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"(a) vacuum cleaners, including dry and wet vacuum cleaners, fioor polishers, food grinders and mixers, and fruit or vegetables juice extractors, of any weight;"

4. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"4. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plat-ing-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

5. For the purposes of headings 8541 and 8542 :

(A) "diodes, transistors and similar semi-conductor devices" are semi-conductor devices, the operation of which depends on variations in resistivity on the application of an electric field;

(B) "electronic integrated circuits and micro-assemblies" are :

(a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) micro-assemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any

other heading in this Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings, when they are presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

8. For the purposes of heading 8524 "recording" of sound or other phenomena shall amount to manufacture."

5. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"**SUB-HEADING NOTES**

1. Sub-headings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2. For the purposes of sub-heading 8542 10, the term ' "smart" cards' means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe."

6. The words "8524" substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

7. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"8505 30 00	-	Electro-magnetic lifting heads	kg.	16%"

8. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

9. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR "

10. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8517		ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES		
	-	Telephone sets; videophones:		
8517 11	--	Line telephone sets with cordless handsets :		
8517 11 10	---	Push button type	u	16%
8517 11 90	---	Other	u	16%
8517 19	--	Other:		
	---	Telephone sets:		

8517 19 11	- - - -	Push button type	u	16%
8517 19 12	- - - -	Rotary dial type	u	16%
8517 19 19	- - - -	Other	u	16%
8517 19 20	- - -	Videophones	u	16%
	-	Facsimile machines and teleprinters:		
8517 21 00	- -	Fascimile machines	u	16%
8517 22 00	- -	Teleprinters	u	16%
8517 30 00	-	Telephonic or telegraphic switching apparatus	u	16%
8517 50	-	Other apparatus, for carrier-current line systems or for digital line systems:		
8517 50 10	- - -	PLCC equipment	u	16%
8517 50 20	- - -	Voice frequency telegraphy	u	16%
8517 50 30	- - -	Modems (modulators-demodulators)	u	16%
8517 50 40	- - -	High bit rate digital subscriber line system (HDSL)	u	16%
8517 50 50	- - -	Digital loop carrier system (DLC)	u	16%

8517 50 60	- - -	Synchronous digital hierarchy system (SDH)	u	16%
8517 50 70	- - -	Multiplexer, statistical multiplexer	u	16%
		Other:		
8517 50 91	- - - -	ISDN terminals	u	16%
8517 50 92	- - - -	ISDN terminal adapters	u	16%
8517 50 93	- - - -	Routers	u	16%
8517 50 94	- - - -	X25 pads	u	16%
8517 50 99	- - - -	Other	u	16%
8517 80	-	Other apparatus:		
8517 80 10	- - -	Attachments for telephones	u	16%
8517 80 20	- - -	Subscriber end equipment	u	16%
8517 80 30	- - -	Set top boxes for gaining access to the Internet	u	16%
8517 80 90	- - -	Other	u	16%

8517 90	-	Parts:		
8517 90 10	- - -	Populated, loaded or stuffed printed circuit boards	kg.	16%
8517 90 90	- - -	Other	kg.	16%"

11. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8519		TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE		
8519 10 00	-	Coinor disc-operated record-players	u	16%
	-	Other record-players:		
8519 21 00	- -	Without loudspeaker	u	16%
8519 29 00	- -	Other	u	16%
	-	Turntables (record-decks):		
8519 31 00	- -	With automatic record changing mechanism	u	16%
8519 39 00	- -	Other	u	16%
8519 40 00	-	Transcribing machines	u	16%
	-	Other sound reproducing apparatus:		
8519 92 00	- -	Pocket-size cassette players	u	16%
8519 93 00	- -	Other, cassette-type	u	16%
8519 99	- -	Other:		

8519 99 10	---	Audio compact disc players	u	16%
8519 99 20	---	Compact disc changer including mini disc player or laser disc player	u	16%
8519 99 30	---	Time code readers	u	16%
8519 99 40	---	MP-3 player	u	16%
8519 99 90	---	Other	u	16%"

12. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8523		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37		
	-	Magnetic tapes:		
8523 11	--	Of a width not exceeding 4 mm :		
	---	For recording sound :		
8523 11 11	----	Audio cassettes	u	16%
8523 11 19	----	Other	u	16%
	---	For recording phenomena other than sound:		
8523 11 21	----	Video cassettes	u	16%
8523 11 22	----	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 11 29	----	Other	u	16%
8523				

12	--	Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	---	For recording sound:		
8523 12 11	----	Audio cassettes	u	16%
8523 12 19	----	Other	u	16%
	---	For recording phenomena other than sound :		
8523 12 21	---	Video cassettes	u	16%
8523 12 22	---	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 12 29	---	Other	u	16%
8523 13	--	Of a width exceeding 6.5 mm:		
	---	For recording sound :		
8523 13 11	----	Audio cassette tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 12	----	Other audio cassette tape	u	16%
8523 13 13	----	Other audio magnetic tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 19	----	Other	u	16%
	---	For recording phenomena other than sound :		
8523 13 21	----	3/4" and 1" video cassettes	u	16%
8523 13 22	----	1/2" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	u	16%

8523 13 23	-- --	Other video cassettes	u	16%
8523 13 24	-- --	3/4" and 1" video tapes	u	16%
8523 13 25	-- --	Other video tapes	u	16%
8523 13 29	-- --	Other	u	16%
8523 20	-	Magnetic discs:		
8523 20 10	-- -	Hard disc pack	u	16%
8523 20 20	-- -	Floppy disc or diskettes	u	16%
8523 20 90	-- -	Other	u	16%
8523 30 00	-	Cards incorporating a magnetic stripe	u	16%
8523 90	-	Other:		
8523 90 10	-- -	Matrices for the production of records; prepared record blanks	u	16%
8523 90 20	-- -	Cartridge tape	u	16%
8523 90 30	-- -	1/2" video cassette suitable to work with digital type VCR	u	16%
8523 90 40	-- -	Unrecorded compact disc (Audio)	u	16%
8523 90 50	-- -	Compact disc recordable	u	16%
8523 90 60	-- -	Blank Master Disc (i.e. substrate) for producing stamper for compact disc	u	16%
8523 90 90	-- -	Other	u	16%"

13. Substituted for "Nil" by the sixth schedule of the Finance Act, 2006.

14. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8525		TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIOTELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS		
8525 10	-	Transmission apparatus:		
8525 10 10	- - -	Radio broadcast transmitter	u	16%
8525 10 20	- - -	TV broadcast transmitter	u	16%
8525 10 30	- - -	Broadcast equipment sub-system	u	16%
8525 10 40	- - -	Communication jamming equipment	u	16%
8525 10 50	- - -	Wireless microphone	u	16%
8525 10 90	- - -	Other	u	16%
8525 20	-	Transmission apparatus incorporating reception apparatus:		
	- - -	Two way radio communication equipment:		
8525 20 11	- - - -	Walkie talkie set	u	16%
8525 20 12	- - - -	Cordless handset	u	16%
	-			

8525 20 13	- - -	Car telephone	u	16%
8525 20 14	- - - -	Transportable telephone	u	16%
8525 20 15	- - - -	Marine radio communication equipment	u	16%
8525 20 16	- - - -	Amateur radio equipment	u	16%
8525 20 17	- - - -	Cellular telephone	u	16%
8525 20 19	- - - -	Other	u	16%
	- - -	Other:		
8525 20 91	- - - -	VSAT terminals	u	16%
8525 20 92	- - - -	Other satellite communication equipment	u	16%
8525 20 99	- - - -	Other	u	16%
8525 30 00	-	Television cameras	u	16%
8525 40 00	-	Still image video cameras and other video camera recorders; digital cameras	u	16%"

15. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8527		RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIOTELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
	-	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 12 00	- -	Pocket-size radio cassette-players	u	16%
8527 13 00	- -	Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	- -	Other	u	16%
	-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 21 00	- -	Combined with sound recording or reproducing apparatus	u	16%
8527 29 00	- -	Other	u	16%
	-	Other radio-broadcast receivers, including apparatus capable of receiving also radio telephony or radio-telegraphy:		
8527 31 00	- -	Combined with sound recording or reproducing apparatus	u	16%
8527 32 00	- -	Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%
8527 39 00	- -	Other	u	16%
8527 90	-	Other apparatus:		
		Radio communication receivers:		
8527 90 11	- -	Radio pagers	u	16%
8527 90 12	- -	Demodulators	u	16%

8527 90 19	--	Other	u	16%
8527 90 90	---	Other	u	16%"

16. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8528		RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS		
	-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528 12	--	Colour :		
8528 12 11	----	Television set of screen size up to 36 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 12	----	Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 13	----	Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 14	----	Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 15	----	Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 16	----	Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 17	----	Television set of screen size exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher

8528 12 18	- - -	Liquid crystal display television set of screen size below 63 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 1 9	- - - -	Other	u	16% or Rs. 34,000/- per set whichever is higher
		Other :		
8528 12 91	- - - -	Satellite receivers	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 99	- - - -	Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 13	- -	Black and white or other monochrome:		
8528 13 10	- - -	Liquid crystal display television set of screen size below 25 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 13 90	- - -	Other	u	16% or Rs. 34,000/- per set whichever is higher
	-	Video monitors:		
8528 21	- -	Colour:		
8528 21 10	- - -	Professional monitors for studio use (of resolution 800 lines and above)	u	16% or Rs.34,000/- per set whichever is higher
8528 21 90	- - -	Other	u	16% or Rs.34,000/- per set whichever is higher
8528 22 00	- -	Black and white or other monochrome	u	16% or Rs.34,000/- per set whichever is higher
8528 30	-	Video projectors:		

8528 30 10	- - -	Colour, with fiat panel screen	u	16% or Rs.34,000/- per set whichever is higher
8528 30 20	- - -	Colour	u	16% or Rs.34,000/- per set whichever is higher
8528 30 30	- - -	Black and white or other monochorome	u	16% or Rs.34,000/- per set whichever is higher"

17. The word "PLUGS"substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

18. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS"

19. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8542		ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES		
8542 10	-	Cards incorporating an electronic integrated circuit ("smart" cards):		
8542 10 10	---	SIM cards	u	16%
8542 10 20	---	Memory cards	u	16%
8542 10 90	---	Other	u	16%
	-	Monolithic integrated circuits:		
8542 21 00	--	Digital	u	16%
8542 29	--	Other:		
8542 29 10	---	Cards incorporating only a single electronic integrated circuit with optical strip	u	16%
8542 29 90	---	Other	u	16%
8542 60 00	-	Hybrid integrated circuits	u	16%
8542 70 00	-	Electronic micro-assemblies	u	16%
8542 90 00	-	Parts	kg.	16%"

20. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8543		ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	-	Particle accelerators:		
8543 11 00	--	Ion implanters for doping semi-conductor materials	u	16%
8543 19	--	Other:		
8543 19 10	---	Vane graff, cock-croft, dison accelerators	u	16%
8543 19 20	---	Synchrocyclotrons, synchrotrons	u	16%
8543 19 90	---	Other including cyclotrons	u	16%"

21. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8543 40 00	-	Electric fence disonre	u	16%
	-	Other machines and apparatus:		
8543 81 00	--	Proximity cards and tags	u	16%
8543 89	--	Other:		
8543 89 10	---	Metal detectors	u	16%
8543 89 20	---	Mine detectors	u	16%
	---	Audio special effect equipments:		
8543 89 31	----	Digital reverberators	u	16%
8543 89 32	----	Mixing systems or consoles	u	16%
8543 89 39	----	Other	u	16%
	---	Video special effect equipments:		

8543 89 41	----	Video mixing system or consoles	u	16%
8543 89 42	----	Video effect system	u	16%
8543 89 43	----	Digital layering machine	u	16%
8543 89 44	----	Paint box	u	16%
8543 89 45	----	Video typewriter	u	16%
8543 89 46	----	Video matting machines	u	16%
8543 89 49	----	Other	u	16%
	---	Edit control unit:		
8543 89 51	----	Computerised editing system controlling more than three video editing machines	u	16%
8543 89 52	----	Other video control units	u	16%
8543 89 59	----	Other	u	16%
8543 89 60	---	Colour correctors	u	16%
	---	Amplifier:		
8543 89 71	----	Broadcast amplifier	u	16%
8543 89 72	----	Limiting amplifier, video distribution amplifier and disonre amplifiers	u	16%
8543 89 79	----	Other	u	16%
	---	Graphic disonre and disonre receivers:		
8543 89 81	----	Graphic disonre	u	16%

8543 89 82	-----	Synthesised receivers	u	16%
	---	Other :		
8543 89 91	---	RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	u	16%
8543 89 92	-----	Equipment or gadgets based on solar energy	u	16%
8543 89 93	-----	Professional beauty care equipment	u	16%
8543 89 94	-----	Audio video stereo encoders	u	16%
8543 89 95	-----	Time code generator	u	16%
8543 89 99	-----	Other	u	16%"

22. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution it read as under:-

"8544 30 00	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	16%
	-	Other electric conductors, for a voltage not exceeding 80 V:		
8544 41	--	Fitted with connectors:		
	---	Telephone cables:		
8544 41 11	----	Dry core paper insulated	kg.	16%
8544 41 19	----	Other	kg.	16%
8544 41 20	---	Paper insulated	kg.	16%
8544 41 30	---	Plastic insulated	kg.	16%
8544 41 40	---	Rubber insulated	kg.	16%
8544 41 90	---	Other	kg.	16%
8544 49	--	Other :		
	---	Telephone cables :		

8544 49 11	----	Dry core paper insulated	kg.	16%
8544 49 19	----	Other	kg.	16%
8544 49 20	---	Paper insulated cables	kg.	16%
8544 49 30	---	Plastic insulated cables and fiexes	kg.	16%
8544 49 90	---	Other	kg.	16%
	-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544 51	--	Fitted with connectors:		
8544 51 10	---	Paper insulated	kg.	16%
8544 51 20	---	Plastic insulated, of a kind used for telecommunication	kg.	16%
8544 51 30	---	Other plastic insulated	kg.	16%
8544 51 40	---	Rubber insulated of a kind used for telecommunication	kg.	16%
8544 51 50	---	Other rubber insulated	kg.	16%
8544 51 90	---	Other	kg.	16%
8544 59	--	Other :		
8544 59 10	---	Paper insulated	kg.	16%
8544 59 20	---	Plastic insulated of a kind used for telecommunication	kg.	16%
8544 59 30	---	Other plastic insulated	kg.	16%
8544 59 40	---	Rubber insulated of a kind used for telecommunication	kg.	16%
8544 59 50	---	Other rubber insulated	kg.	16%
8544 59 90	---	Other	kg.	16%"

23. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"8509 10 00	-	Vacuum cleaners, including dry and wet vacuum cleaners	u	16%
8509 20 00	-	Floor polishers	u	16%

8509 30 00	-	Kitchen waste disposers	u	16%"

24. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"8520		MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE		
8520 10 00	-	Dictating machines not capable of operating without an external source of power	u	16%
8520 20 00	-	Telephone answering machines	u	16%
	-	Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	--	Digital audio type	u	16%
8520 33	--	Other, cassette-type:		
8520 33 10	---	Heavy-duty tape recorders	u	16%
8520 33 90	---	Other	u	16%
8520 39	--	Other :		
8520 39 10	---	Heavy-duty tape recorders	u	16%
8520 39 90	---	Other	u	16%
8520 90	-	Other:		
8520 90 10	---	Compact disc recording apparatus	u	16%
8520 90 90	---	Other	u	16%"

25. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"8524		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
8524 10	-	Gramophone records:		

8524 10 10	- - -	Learning aids, such as, language records	u	16%
8524 10 90	- - -	Other	u	16%
	-	Discs for laser reading systems:		
8524 31	- -	For reproducing phenomena other than sound or image:		
		Software:		
8524 31 11	- - - -	Information Technology software	u	13 [8%]
8524 31 19	- - - -	Other	u	13 [8%]
8524 31 90	- - -	Other	u	16%
8524 32	- -	For reproducing sound only:		
8524 32 10	- - -	Pre-recorded audio compact discs or pre-recorded audio mini discs	u	16%
8524 32 90	- - -	Other	u	16%
8524 39	- -	Other:		
8524 39 10	- - -	Video compact disc of educational nature	u	16%
8524 39 20	- - -	Other video compact discs	u	16%
8524	-			

39 30	--	Digital video discs	u	16%
8524 39 90	---	Other	u	16%
8524 40	-	Magnetic tapes for reproducing phenomena other than sound or image:		
	---	Software:		
8524 40 11	----	Information Technology software	u	13 [8%]
8524 40 19	----	Other	u	13 [8%]
8524 40 90	---	Other	u	16%
	-	Other magnetic tapes:		
8524 51	--	Of a width not exceeding 4 mm:		
	---	Learning aids:		
8524 51 11	----	Audio cassettes	u	16%
8524 51 12	----	Video tapes of educational nature	u	16%
8524 51 19	----	Other	u	16%
	-			

8524 51 20	--	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 51 30	---	Children's video films	u	16%
8524 51 40	---	Other video films	u	16%
8524 51 90	---	Other	u	16%
8524 52	--	Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	---	Learning aids:		
8524 52 11	----	Audio cassettes	u	16%
8524 52 12	----	Video tapes of educational nature	u	16%
8524 52 19	----	Other	u	16%
8524 52 20	---	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 52 30	---	Children's video films	u	16%
8524 52 40	---	Other video films	u	16%
8524 52 90	---	Other	u	16%

8524 53		Of a width exceeding 6.5 mm :		
		Learning aids:		
8524 53 11	- - - -	Audio cassettes	u	16%
8524 53 12	- - - -	Video tapes of educational nature	u	16%
8524 53 19	- - - -	Other	u	16%
8524 53 20	- - -	Audio-visual news or audio-visual material including news clippings	u	16%
8524 53 30	- - -	Children's video films	u	16%
8524 53 40	- - -	Other video films	u	16%
8524 53 90	- - -	Other	u	16%
8524 60 00	-	Cards incorporating a magnetic stripe	u	16%
	-	Other:		
8524 91	- -	For reproducing phenomena other than sound or image:		
	- - -	Software:		
8524 91 11	- - - -	Information Technology software on fioppy disc or cartridge tape	u	13 [8%]

8524 91 12	----	Information Technology software on disc or on CD ROM	u	13 [8%]
8524 91 13	----	Information Technology software on other media	u	13 [8%]
8524 91 19	----	Other	u	13 [8%]
8524 91 90	---	Other	u	16%
8524 99	--	Other :		
8524 99 10	---	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 99 20	---	2-D/3D computer graphics	u	16%
8524 99 30	---	Stamper for CD audio, CD video and CD-ROM	u	16%
	---	Other:		
8524 99 91	----	Matrices for the production of records; prepared record blanks	u	16%
8524 99 99	----	Other	u	16%"

26. Substituted for the following by the Notification No: 27/2006-N.T., w.e.f. 01.01.2007.

"8523 52 00	--	Smart cards	u	16%"

27. Substituted for the following by the Notification No: 27/2006-N.T., w.e.f. 01.01.2007.

"8523 59 00	--	Other	u	16%"

28. Substituted for the following by the Notification No: 27/2006-N.T., w.e.f. 01.01.2007.

"8542 39	--	Other:		
8542 39 10	---	SIM cards	u	16%
8542 39 20	---	Memory cards	u	16%
8542 39 90	---	Other	u	16%"

29. Omitted the following by the Notification No: 27/2006-N.T., w.e.f. 01.01.2007.

8543 70 11	----	Proximity card and tags	u	16%

30. Substituted for the following by the Notification No: 27/2006-N.T.,w.e.f. 01.01.2007.

"8544 42 90	---	Other	kg.	16%
	-	Other electric conductors, for a voltage not exceeding 80 V:		
8544 49	--	Other:		
	---	Telephone cables :		
8544 49 11	----	Dry core paper insulated	kg.	16%
8544 49 19	----	Other	kg.	16%
8544 49 20	---	Paper insulated	kg.	16%
8544 49 30	---	Plastic insulated	kg.	16%
8544 49 40	---	Rubber insulated	kg.	16%
8544 49 90	---	Other	kg.	16%"

31. Substituted for "16% or Rs. 34,000/-per set whichever is higher" by the Finance Act, 2007.

32. Substituted by the Finance Act, 2008 for the entry "8%".