

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXXV - 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; or
- (c) 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:

- (a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetables 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. 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.

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;

(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.

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.

SUPPLEMENTARY

NOTE

For the purposes of heading 8524, "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%
850164 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	u	16%

	kVA		
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 fluorescent 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 magnetisation:		
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%
8505 30 00	- Electro-magnetic lifting heads	kg.	16%
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%
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
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%
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 CUTOUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
8511 10 00	- Sparking plugs	u	16%
8511 20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
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 flash-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 fluid 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%

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	- Facsimile 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	-- X25pads	u	16%
8517 50 99	-- Other	u	16%
8517 80	- Other apparatus:		
8517 8010	-- 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%
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%
851 83 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%
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%
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%
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 8519TO8521		
8522 10 00	- Pick-up cartridges	kg.	16%
8522 90 00	- Other	kg.	16%
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/MII 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%
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	Nil

8524 31 19	-- Other	u	Nil
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	Nil
8524 40 19	-- Other	u	Nil
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 floppy disc or cartridge tape	u	Nil
8524 91 12	-- Information Technology software on disc or on CD ROM	u	Nil
8524 91 13	-- Information Technology software on other media	u	Nil
8524 91 19	-- Other	u	Nil
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%
8525	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, 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%
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%
8527	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY 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-	u	16%

	players		
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%
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
	-- -Television set of screen size		16% or Rs. 34,000/-per set

8528 12 13	exceeding 54 cm but not exceeding 68 cm	u	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 19	-- Other	u	16% or
	-- Other:		Rs. 34,000/-per set whichever is higher
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 3010	-- Colour, with flat 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 monochrome	u	16% or Rs.34,000/-per set whichever is higher
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
	-- Dish antenna:		
8529 10 11	-- For communication jamming equipment	kg.	16%
	-- For amateur radio		

8529 10 12	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)		
85321000	- 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)	kg	16%
	- Other fixed capacitors:		
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, multilayer	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:		
853 329 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 20 W:		
8533 31 10	-- Potentiometers	kg.	16%
8533 3120	-- Rheostats	kg.	16%
8533 3190	-- Other	kg.	16%
8533 39	- Other:		
8533 39 10	-- Potentiometers	kg.	16%
8533 39 20	-- Rheostats	kg.	16%
8533 39 90	-- -Other	kg.	16%
	- Other variable resistors,		

8533 40	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%
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS		
8535 10	- Fuses:		
853 510 10	-- For switches having rating upto 15 amps, rewirable	kg.	16%
8535 10 20	-- For switches having rating above 15 amps, high rupturing capacity or rewirable	kg.	16%
8535 10 30	-- Other rewirable 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 403 0	-- 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	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		
8536 10	- Fuses:		
8536 10 10	-- For switches having rating upto 15 amps, rewirable	kg.	16%
8536 10 20	-- For switches having rating above 15 amps, high rupturing capacity or rewirable	kg.	16%
8536 10 30	-- Other rewirable 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%
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 INFRARED 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 - Discharge lamps, other than ultra-violet lamps:	u	16%
8539 31	-- Fluorescent, hot cathode:		
8539 31 10	-- Compact fluorescent 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 fluorescent 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 fluorescent 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" flat and full square (F and FST)	u	16%

	colour TV picture tubes		
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 photocathode 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, travelling 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; PHOTSENSITIVE 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%
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%
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, walton accelerators	u	16%
8543 19 20	-- Synchrocyclotrons, synchrotrons	u	16%
8543 19 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%
8543 40 00	- Electric fence energisers	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 stabilising amplifiers	u	16%
8543 89 79	-- Other	u	16%
	-- Graphic equaliser and synthesised receivers:		
8543 89 81	-- Graphic equalisers	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%
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%
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 flexes	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%
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 11kV	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%
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'; edison batteries covered by ISRI code word 'Vaunt'	kg.	
8548 10 90	-- Other waste and scrap	kg.	
85489000	- Other	kg. 16%	

For effective rates of Cess on the specified goods of this Chapter -please see Appendix IV.

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.

EXEMPTION NOTIFICATIONS

Exemption to specified goods falling under Ch. 85 when removed for sale, in foreign currency, to the duty free shops at customs airports.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (3) of the Table hereto annexed and falling under the sub-heading No. of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) specified in the corresponding entry in column (2) of the said Table (hereinafter referred to as the goods) when brought into duty free shops in the arrival halls at the customs airports from the factories of their manufacture situated in India for sale, in foreign currency, to passengers arriving from abroad, from the whole of the duty of excise leviable thereon which is specified in the said Schedule, subject to the following conditions, namely:-

(a) the owner of the duty free shop or his agent (hereinafter referred to as the consignee) is authorised to store and sell the goods, in foreign currency, in the said duty free shop to passengers arriving from abroad, by the Commissioner of Customs having jurisdiction in the customs airport (hereinafter referred to as the Commissioner of Customs);

(b) the consignee brings the goods directly from the factory of manufacture to the said duty free shop;

(c) the goods so brought are sold, only in foreign currency, to the passengers arriving from abroad;

(d) if due to any special circumstances, the goods are to be taken back by the consignee to the manufacturer or for home consumption, then the consignee shall make an application to the Commissioner of Customs, indicating the reasons, who after satisfying himself about the need and circumstances may allow removal of such goods on payment of excise duty as applicable on the date of removal and subject to any other condition as he may deem fit;

(e) the procedure set out in the Appendix to this notification is followed.

TABLE

S. No.	Sub-heading No.	Goods
(1)	(2)	(3)
		Turntables (record decks), record-players,

1.	8519.00	cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.
2.	8520.00	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.
3.	8521.00	Video recording or reproducing apparatus.
4.	8523.12	Unrecorded Audio cassettes.
5.	8523.14	Unrecorded Video cassettes
6.	8524.22	Recorded Audio cassettes
7.	8524.24	Recorded Video cassettes
8.	8527.00	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.
9.	8528.00	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.

APPENDIX

Procedure to regulate the movement of the goods for sale, in foreign currency, at the duty free shops in the arrival halls of customs airports

(a) Application for obtaining the goods free of duty:-Any person intending to obtain the goods free of duty for sale, in foreign currency, in duty free shops located in the arrival halls at the customs airports shall make an application in writing to the Assistant Commissioner of Customs having jurisdiction in the customs airport (hereinafter referred to as the Assistant Commissioner of Customs) stating therein the quantity of the goods required. The application shall also be accompanied with a declaration stating that the goods will be sold to passengers coming from abroad on receipt of payment in foreign currency only. The Assistant Commissioner may grant the permission after causing such enquiries to be made as he may deem fit and the applicant shall then enter into a bond in the form given in Annexure-A below with such surety or sufficient security, for such amount and under such conditions as the Assistant Commissioner of Customs may approve:

Provided that in the event of death, insolvency or insufficiency of the surety, or where the amount of the bond is inadequate, the Assistant Commissioner of Customs, in his discretion, demand a fresh bond, and may, if the security furnished for a bond is not adequate, demand additional security.

After the grant of the permission and execution of the bond by the applicant, the officer of customs in-charge of the duty free shop shall issue a certificate, in the form given in Annexure-B below certifying that -

(i) the said applicant has been authorised to store and sell the goods, in foreign currency, to passengers arriving from abroad, by the Commissioner of Customs upto.....

(ii) the said applicant has executed a bond in the form given in Annexure-A with the Assistant Commissioner of Customs showing the number and particulars of the bond; and

(iii) the specimen signature of the said applicant or his agent furnished on the body of the certificate is genuine and he would attest it. The certificate shall be sent by the said officer-in-charge under registered post (acknowledgment due) to the factory from which the goods are to be obtained. A copy of the certificate shall also be sent by the said officer-in-charge to the Superintendent in-charge of the range of the factory, from where the goods are to be obtained.

b) Removal of goods to duty free shop:- On receipt of the aforesaid certificate the owner of the factory from where the goods have to be removed or his agent (consignor) shall prepare an application in the form given in Annexure-C below in quadruplicate for removal of the goods mentioning clearly the number and date of the bond as given in the certificate issued by the officer of customs-in-charge of the duty free shop Removal application in Annexure-C must be

serially numbered. Separate Serial Nos. should be given for each financial year. The Serial Number must be noted on all the copies. Whenever any removal application has to be cited in the course of correspondence, the name of the factory, the Serial Number and date of Annexure-C shall always be quoted as reference. The consignor shall, however, intimate to the Central Excise Officer in charge of the factory of removal about the removal of goods at least 24 hours before such removal is expected to take place.

(c) Marking of the packages:- Packages to be marked and addressed to be noted in the application.

The owner of the factory of removal or his agent (consignor) must (i) ensure that packages bear proper marking and number,

(ii) ensure that all copies of Annexure 'C' are prominently marked "Intended for sale at duty free shop in the arrival hall at thecustoms airport";

(iii) give the full address of the factory of removal as well as of the Superintendent-in-charge of the range under which the factory falls and the Commissionerate to which it is attached.

(iv) take care that whenever any of the said addresses is used for dispatching purposes the full address of the Superintendent-in-charge of the range including the name of the district is properly reproduced.

(d) Preparation of Gate Pass:- The consignor shall also prepare a gate pass in form G.P. 2 in Appendix-1 (Central Excise Series No. 65AA) to the Central Excise Rules, 1944, in respect of the goods proposed to be removed from his factory and will thereafter clear the goods on his own without any verification by any Central Excise Officer.

(e) Disposal of documents in Annexure-C and Gate Pass:-

The consignor shall send the original and triplicate copy of Annexure-C and original copy of the gate pass alongwith the consignment to the consignee. The duplicate copy of Annexure-C will be sent by the consignor to the Assistant Commissioner of Customs. The quadruplicate copy of Annexure-C alongwith a copy of the gate pass will be sent by the consignor to the Central excise Officer-in-charge of his factory within 24 hours of the removal of the consignment in question. The said officer-in-charge shall maintain an account of all such removals in Annexure-D below.

(f) Action at destination:- On receipt of the duplicate copy by the Assistant Commissioner of Customs, it must immediately be entered in the "Record of Receipts in Bond" given in Annexure-E below and forwarded the same day to the officer of customs in charge of the duty free shop. The entries in this record should be verified against relative entries of the record of goods prescribed by the Commissioner.

(g) Responsibility for further accounting:- After receipt of the goods from a manufacturer, proper accounting of the goods shall be the responsibility of the consignee and the officer of customs in charge of the duty free shop.

(h) Examination of the consignment of receipt:- The consignee must give intimation of the arrival of the consignment at this premises to the officer of customs in charge of the duty free shop without any delay and should store the same separately and intact, pending examination and check by the said officer and the said officer, after taking account of the goods, will identify them with the marks and numbers, and check the consignment in full. Thereafter, he shall complete the certificate on the duplicate copy received from the consignor and original and triplicate copy of the applications presented by the consignee, return duplicate to the Central Excise officer in charge of the factory of removal direct and triplicate to the consignee for despatch to the consignor after noting thereon the deficiency or excess, if any.

(i) Re-entry:- If the duplicate application is received by the Officer of customs in charge of the duty free shop before the arrival of the goods is reported to him by the consignee, he must keep it pending securely and systematically filed in a file marked "Pending duplicate Annexure-C application" and record the particulars of the consignment in his "Record of Receipts in Bond" as in Annexure-E below and no sooner the consignment is received, he shall follow the procedure prescribed in paragraph (h) above.

(j) Accounting and Sale:

(1) The goods covered by this procedure shall be kept in the duty free shop.

(2) The goods shall be accounted for in the Stock Register to be maintained in the form as in Annexure 'F' below.

(3) Every sale shall be covered by a sale voucher in the form as in Annexure G below.

(4) The sale voucher shall be serially numbered and prepared in duplicate, the original for the passenger and the duplicate (carbon copy) to be retained at the duty free shop. Duplicate copy shall be available for inspection by the Officer of Customs-in-charge of the duty free shop at all reasonable times.

(5) All sales made in a day shall be accounted for daily in the said Stock Register.

(6) (i) Entries in the said Stock Register shall be attested by the Manager of the duty free shop or his agent daily unless there is no transaction on a particular day.

(ii) The officer of customs-in-charge shall also check the said Stock Register daily and put his signatures thereon in token of the checks exercised by him.

(k) Duty leviable on the goods not duly accounted for as having been sold in foreign currency to passengers arriving from abroad, etc.- If any goods obtained under this procedure are not duly accounted for to the satisfaction of the Assistant Commissioner of Customs as having been sold, in foreign currency, to the passengers arriving from abroad, the applicant shall, on demand, immediately pay the duty of excise leviable on such goods. The authorisation granted to the applicant, may at any time be withdrawn by the Commissioner of Customs if a breach of the procedure is committed by the applicant, his agent or any person employed by him. In the event of such a breach, the Commissioner of Customs may also order the forfeiture of the security deposited under paragraph (a) above and may also confiscate the goods and all goods in store in the premises of the applicant.

(l) Despatch of duplicates by registered post-acknowledgment due:- Despatch of duplicate application in Annexure-C referred to in paragraph (e) above must always be made by registered post-acknowledgment due, and the postal receipt of registration must be systematically filed by the consignor and presented for inspection to the Central Excise Officer-in-charge of the factory whenever required.

(m) Demand of duty on goods not reaching destination:-

If the certificate of receipt of consignment of the goods despatched to the consignee [as per paragraph (h)] is not received back by the consignor within 30 days of the removal of the goods or within such extended period as may be allowed by the Assistant Commissioner of Central Excise, it shall be the responsibility of the consignor himself to pay the duty of excise leviable on the consignment by a debit entry in his account-current. However, in such cases where the consignor produces proof of receipt of consignment to the satisfaction of the Central Excise Officer-in-charge of the factory after payment of duty in the manner indicated above, he will be eligible for grant of refund on the duty so paid by making an application.

The Central Excise Officer-in-charge of the factory may also demand duty on a consignment the certificate in respect of which has not been received within the stipulated period. In such cases if the consignor has already paid the duty leviable on the consignment by a debit entry on his account-current, the said Central Excise Officer may intimate the officer of customs-in-charge of the duty free shop about the particulars of such deposit in reply to the said notice of demand.

(n) Action by the Central Excise Officer-in-charge of the factory of removal in case of non-receipt of Annexure-C Certificate:-

If duplicate copy of Annexure-C is not returned to the Central Excise Officer-in-charge of the factory of removal within a fortnight of the removal of consignment, reminders must be issued regularly at weekly intervals to the Officer of customs-in-charge of the duty free shop. If, despite such reminders the duplicate copy of Annexure-C is not received within two months of the date of removal of the consignment, the matter should be reported to the Assistant Commissioner of Central Excise in whose charge the consignor operates, who will either secure a satisfactory proof of the consignment having been duly received by the consignee or ensure that the duty of excise properly due on the goods not so received at destination is recovered.

(o) Verification of the use of non-duty paid goods:- On receipt by the consignee, the goods shall be sold, in foreign currency, to the passengers arriving from abroad. It shall be the responsibility of the person-in-charge of the duty free shop to ensure that all the goods have been fully accounted for and sold in foreign currency to the passenger arriving from abroad to the satisfaction of the Assistant Commissioner of Customs.

ANNEXURE-A

Bond (with surety) for the due arrival of the goods removed from a factory to duty free shop in the arrival hall of the customs airport.

(Delete the letters and words not applicable)

I/We (1) of..... [hereinafter called the obligor(s) and (2) I/We of (hereinafter called the surety) am/are jointly and severally bound to the President of India in the sum of rupeesto be paid to the President of India for which payment I/We jointly and severally bind myself/ ourselves and my/our legal representatives.

The above bounded obligor(s) being permitted to remove the goods described in his/their application No.....dated.....from the factory at.....to the duty free shop in the arrival hall of customs airport at

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the notification No. 145/ 89-Central Excises, dated the 19th May, 1989, and all the provisions of the Central Excise Rules, 1944, and all such amendments thereto, as may be issued from time to time, to be observed in respect of the goods so transferred.

And, if all the said goods are duly removed to the duty free shop in the arrival hall of the customs airport before the..... day of.....19.

And, if all the said goods are sold, in foreign currency, to passengers arriving from abroad.

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the Central Government for the performance of an Act in which the public are interested.

Place:

Signature (s) of Obligor(s)

Date:

Witnesses: (1)	Address (1)	Occupation (1)
(2)	(2)	(2)

Place:

Signature(s) of surety

Date:

Witnesses: (1)	Address (1)	Occupation (1)
(2)	(2)	(2)

Accepted by me this day of.....199.

Assistant Commissioner of Customs

(for and on behalf of the president of India).

ANNEXURE-B

No.....

Date.....

FORM

Certificate for removal of the goods under bond

This is to certify that:

(1) Mr./Messrs..... (Name and address) is/are authorised to store and sell the goods, in foreign currency, to passengers arriving from abroad by the Commissioner of Customs upto.....

(2) That he/they has/have executed a bond, as required, under notification No. 145/89-Central Excises, dated the 19th May, 1989 for Rswith the Asstt. Commissioner of Customs and as such may be permitted to remove..... (Qty.)of..... goods from the units at.....to duty free shop in the arrival hall of customs airport at.....

(3) That the specimen signatures of his/their authorised agent namely Shri.....are furnished here below duly attested:

Specimen Signatures of owner or his authorised agent	Sd/ Attested	Officer of Customs-in-charge of duty free shop
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ANNEXURE-C

Range.....Original

Duplicate

Triplicate

Quadruplicate

Application for removal of the goods from a factory to duty free shop in the arrival hall at the customs airport

I/We holder(s) of Central Excise Licence No.....apply for leave to remove the undermentioned goods from the factory atto the duty free shop of Mr./Messrs.....in the arrival hall at customs airport at.....

No. and date of entry in RG 1 register	Description of goods	No. and description of packages	Gross weight of packages	Marks and number of packages
(1)	(2)	(3)	(4)	(5)

Quantity of goods	Value	Duty*		Manner of transport	Remarks
		Rate	Amount		
(6)	(7)	(8)	(9)	(10)	(11)

* To be entered by the consignor/owner or his authorised agent in words and figures.

2. The aforesaid Mr./Messrs.....have executed a bond at destination; bearing No.....dated for rupees.....

(Delete the entries not applicable)

A certificate from the officer of customs-in-charge of the duty free shop at in Annexure B to the notification No. 145/89-Central Excises, dated the 19th May, 1989 is attached.

3. I/We hereby declare the above particulars to be true.

Place:

Signature of Consignor(s)/

Date:

Owner(s) or his/their authorised agent

(1) Certificate of Central Excise Officer in-charge of factory of removal.

To

The Officer of Customs

In-charge of the duty free shop.

I hereby certify that the consignment conforms in all respects to the description given above and I have permitted removal under Transport permit in Form G.S.

No.....Dated.....

Place:

Signature of Range Superintendent.

Date:

(2) Certificate of Officer-in-charge of the duty free shop in the arrival hall of the customs airport.

To

The Central Excise Officer

in-charge of factory of removal.

I hereby certify that the consignment arrived at and that the goods conform in all respects to the description given above/overleaf/except for the following discrepancies and that they have been entered under Entry No.dated.....of the Stock Register prescribed by the Commissioner of Customs.

Place:

Officer of Customs-in-charge of duty free shop.

Date:

ANNEXURE-D

Record of Removals in Bond

RANGE OFFICER.....

Sl.No.	Annexure C to 145/89-Central dated the 19th No. & Date	notfn. No. Excises, May, 1989	Name and address of the factory of removal	GOODS Description	DESTINATION	
					Net quantity despatched	Name and address of the duty free shop
(1)	(2)		(3)	(4)	(5)	(6)

DUPLICATE Annexure C to notfn. No. 145/89-Central excises, dated the 19th May, 1989.

No. and date of bond	Date of despatch to A.C.C. and destination	Date of reminders issued for return	Date of return of duplicate	Date of despatch to A.C. of Cen. Ex. for record
(7)	(8)	(9)	(10)	(11)

Whether triplicate of Annexure C received by consignor from consignee Yes/No.	Date of receipt	Gain (Plus) or Loss (Minus) in transit		Action taken on gain/loss	Remarks
		Gain	Loss		
(12)	(13)	(14)	(15)	(16)	(17)

ANNEXURE-E

Record of Receipt in Bond

Sl.No.	Annexure C to notfn. No. 145/89-CE., dated 19th May, 1989.	No. and date of Gate Pass	Description of goods	Rate of duty
(1)	(2)	(3)	(4)	(5)

No. of packages	Net quantity	Name, and address of consignor	Duplicate of Annexure-C	
			Date of receipt	Date of return
(6)	(7)	(8)	(9)	(10)

Gain (Plus) or Loss (Minus) in transit	Action taken on gain/loss	Remarks	
Gain	Loss		
(11)	(12)	(13)	(14)

ANNEXURE-F

Stock Register of goods brought to duty free shop in the arrival hall of the customs airport for sale, in foreign currency, to

passengers arriving from abroad

Date	Opening balance	Receipts			Total	Sl. No. (s) of the sale voucher(s)	Qty	Value realised
		Annexure-C No. and date	G.P.2: No. and date	Qty recd.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Closing balance	Signature of the Manager of duty free shop or his agent	Signature of the Officer of Customs in-charge of duty free shop	Remarks
(10)	(11)	(12)	(13)

ANNEXURE-G

Name and address of the duty free shop

CASH MEMO OF THE GOODS

DATE.....

DUTY FREE SHOP

.....CUSTOMS AIRPORT

Qty. Particulars of the goods Rate Foreign Currency

Amount in figures: Total

Name (Block Capitals).....

Port of Embarkation

Address.....

.....Port of Destination

Nationality:

.....

Flight No.

.....

Passport No.

.....

Value in rupees Rs.

Signature of the Manager/Agent of duty free shop

[Notfn. 145/89-CE dt.19.5.1989 as amended by Notfn. Nos. 70/90, 96/95]
