

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXXVI - Miscellaneous Manufactured Articles

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:

- (a) pencils for cosmetic or toilet uses (Chapter 33);
- (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) imitation Jewellery (heading 7117);
- (d) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
- (g) articles of Chapter 91 (for example, clock or watch cases);
- (h) musical instruments or parts or accessories thereof (Chapter 92);
- (ij) articles of Chapter 93 (arms and parts thereof);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites).

2. In heading 9602, the expression "vegetable or mineral carving material" means:

- (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semiprecious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)		
9601 10 00	- Worked ivory and articles of ivory	kg.	16%
9601 90	- Other:		
9601 90 10	--- Worked tortoise-shell and articles thereof	kg.	16%
9601 90 20	--- Worked mother-of-pearl and articles thereof	kg.	16%
9601 90 30	--- Worked bone (excluding whale bone) and articles thereof	kg.	16%
9601 90 40	-- -Worked horn, coral and other animal carving material and articles thereof	kg.	16%
9601 90 90	-- Other	kg.	16%

9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN		
9602 00	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:		
9602 00 10	-- Worked vegetable carving material and articles thereof	kg.	16%
9602 00 20	--- Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	16%
9602 00 30	--- Gelatin capsules, empty	kg.	16%
9602 00 40	--- Other articles of unhardened gelatin	kg.	16%
9602 00 90	-- Other	kg.	16%

9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	u	16%
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603 21 00	-- Tooth brushes including dental-plate brushes	u	16%
9603 29 00	- Other	u	16%
9603 30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603 30 10	--- Artist brushes	u	16%
9603 30 20	--- Brushes for the application of cosmetics	u	16%
9603 30 90	-- Other	u	16%
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers:		

9603 40 10	-- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30)	u	16%
9603 40 20	--- Paint pads and rollers	u	16%
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	u	16%
9603 90 00	- Other	u	16%
9604 00 00	HAND SIEVES AND HAND RIDDLES	u	16%
9605	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING		
9605 00	- Travel sets for personal toilet, sewing or shoe or clothes cleaning:		
9605 00 10	--- For personal toilet	u	16%
9605 00 90	--- Other	u	16%
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS		
9606 10	- Press-fasteners, snap-fasteners and press-studs and parts thereof:		
9606 10 10	--- Press-fasteners, snap-fasteners and press-studs	kg.	16%
9606 10 20	-- Parts	kg.	16%
	- Buttons:		
9606 21 00	-- Of plastics, not covered with textile material	kg.	Nil
9606 22 00	-- Of base metals, not covered with textile material	kg.	Nil
9606 29	- Other:		
9606 29 10	-- Button of coconut shell or wood	kg.	Nil
9606 29 90	-- Other	kg.	Nil
9606 30	- Button moulds and other parts of buttons; button blanks:		
9606 30 10	--- Button blanks	kg.	Nil

9606 30 90	-- Other	kg.	16%
9607	SLIDE FASTENERS AND PARTS THEREOF		
	Slide fasteners:		
9607 11	-- Fitted with chain scoops of base metal:		
9607 11 10	--- Zip fasteners	kg.	16%
9607 11 90	-- Other	kg.	16%
9607 19	- Other:		
9607 19 10	--- Zip fasteners	kg.	16%
9607 19 90	-- Other	kg.	16%
9607 20 00	- Parts	kg.	16%
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS- TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609		
9608 10	- Ball point pens:		
9608 10 10	-- With liquid ink (for rolling ball pen)	u	16%
9608 10 90	-- Other	u	16%
9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	16%
	- Fountain pens, stylograph pens and other pens:		
9608 31	-- Indian ink drawing pens:		
9608 31 10	--- Stylograph pens	u	16%
9608 31 90	-- Other	u	16%
9608 39	- Other:		
9608 39 10	--- High value writing instruments including fountain pens and ball point pens	u	16%

9608 39 20	--- With body or cap of precious metal or rolled precious metal	u	16%
	Other fountain pen:		
9608 39 31	---- With body or cap of precious metal or rolled precious metal	u	16%
9608 39 39	--- Other	u	16%
	-- Other:		
9608 39 91	---- With body or cap of precious metal or rolled precious metal	u	16%
9608 39 99	-- Other	u	16%
9608 40 00	- Propelling or sliding pencils	u	16%
9608 50 00	- Sets of articles from two or more of the foregoing sub-headings	u	16%
9608 60	- Refills for ball point pens, comprising the ball point and ink-reservoir:		
9608 60 10	-- With liquid ink (for rolling ball-pen)	u	16%
9608 60 90	-- Other	u	16%
	- Other:		
9608 91	Pen nibs and nib points:		
9608 91 10	--- Nib points for pen	u	16%
9608 91 20	--- Nibs of wool felt or plastics for use in the manufacture of porous-tip pen or markers	u	16%
9608 91 30	-- Other pen nibs	u	16%
	-- Other:		
9608 91 91	-- Of metal	u	16%
9608 91 99	-- Other	u	16%
9608 99	- Other:		
9608 99 10	--- Pen holders, pencil holders and similar holders	kg.	16%
9608 99 90	-- Other	kg.	16%

9609	PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS		
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	kg.	Nil
9609 20 00	- Pencil leads, black or coloured	kg.	Nil
9609 90	- Other:		
9609 90 10	--- Slate pencils	kg.	Nil
9609 90 20	--- Other pencils	kg.	Nil
9609 90 30	--- Pastels, drawing charcoals and writing or drawing chalks and tailors' chalks	kg.	Nil
9609 90 90	-- Other	kg.	Nil
9610 00 00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	kg.	Nil
9611 00 00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg.	16%

9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK- PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES		
9612 10	- Ribbons:		
9612 10 10	-- Computer printer ribbon	u	16%
9612 10 20	--- Ribbon for typewriters, other than electronic and similar machines	u	16%
9612 10 30	--- Ribbon for electronic typewriter	u	16%
9612 10 90	-- Other	u	16%
9612 20 00	- Ink-pads	u	16%
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS		
9613 10 00	Pocket lighters, gas fuelled, non-refillable	u	16%
9613 20 00	- Pocket lighters, gas fuelled, refillable	u	16%
9613 80	Other lighters:		
9613 80 10	Electronic	U	16%
9613 80 90	Other	u	16%
9613 90 00	Parts	u	16%
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF		
9614 20 00	Pipes and pipe bowls	u	16%
9614 90	Other:		
9614 90 10	Huble and buble of base metal	kg.	16%
9614 90 20	Hookah of coconut shell	kg.	16%
9614 90 90	Other	kg.	16%

9615	COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF		
	Combs, hair-slides and the like:		
9615 11 00	Of hard rubber or plastics	kg.	Nil
9615 19 00	Other	kg.	Nil
9615 90 00	Other	kg.	Nil
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS		
9616 10	Scent sprays and similar toilet sprays, and mounts and heads therefor:		
9616 10 10	Scent sprays and similar toilet sprays	kg.	16%
9616 10 20	Mounts and heads	kg.	16%
9616 20 00	Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	16%
9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS		
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:		
	Vacuum flasks and other vacuum vessels, complete with cases:		
9617 00 11	Vacuum flasks having a capacity not exceeding 0.75 l	kg.	16%

9617 00 12	Vacuum flasks having a capacity exceeding 0.75 l	kg.	16%
9617 00 13	Casserol and other vacuum containers	kg.	16%
9617 00 19	Other	kg.	16%
9617 00 90	Parts (other than glass inners)	kg.	16%
9618 00 00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	kg.	16%

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.