

Finance Act, 1990

Section 47 - in sub-heading No. 4701.00. for the entry in column

4). the entry "10%" shall be substituted: (26) in Chapter 48.--- (a) Notes 8, 9 and 10 shall be renumbered as Notes 9, 10 and II respectively and before Note 9 as so renumbered. the following Note shall be inserted. namely:--- '8. For the purposes of heading No. 48.14, the expression "wall paper and similar wall Coverings" applies only to': (a) Paper in rolls, of a width of not less than 45cms. and not more than 160 cms., suitable for wall or ceiling decoration: (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics, (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.; (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed. coloured, design-printed or otherwise decorated: or (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven; (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration: . (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15'. (b) in sub-heading No. 4815.00. for the entry in column (4), the entry "30%" shall be substituted: (c) in sub-headings Nos. 4817.00, 4818.00, 4819.19. 4820.00. 4821.00 and 4822.00, for the entry in column (4). the entry "15%" shall be substituted; (27) in Chapter