

## Finance Act, 1995

### Section 92 - REPEAL OF ACT 38 OF 1974 " The Compulsory Deposit Scheme

Income-tax Payers) Act, 1974 shall, as from the 1st day of April, 1996, stand repealed. SCHEDULE 01: SCHEDULE PART 4 RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME PART[See section 2(9)(d)] Rule 1 . " Agricultural income of the nature referred to in sub-section (a) of clause (IA) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly: Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A, therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A. Rule 2." Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause ( 1 A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said subclause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30,31,32,36,37,38,40,40A [other than sub-sections (3) and (4) thereof], 41,43,43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly. Rule 3 . " Agricultural income of the nature referred to in sub-clause (c) of clause (IA) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly. Role 4 . " Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee. Rule 5 . " Where the assessee is a member of an association of persons or a body of individuals (other than Hindu undivided family, a company or a firm) whcih in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or lass so computed shall be regarded as the agricultural income or loss of the assessee. Rule 6 . " Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income : Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income. Rule 7 . " Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income. Rule 8 " (1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1 st day of April, 1995, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1 st day of April, 1987 or the 1 st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990orthe 1st day of April, 1991 or the 1st day of April, 1992orthe 1st day of April, 1993orthe 1st day of April, 1994, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act," (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989or the 1st day

of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994, (vii) the loss so computed of the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income of the previous year relevant to the assessment year commencing on the 1st of April, 1994, (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1995. (2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or, if by virtue of any provision of the Income-tax Act, Income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, or the 1st day of April, 1995, is a loss, then, for the purposes of sub-section (8) of section 2 of this Act," (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995, (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995, (iii) the loss so computed for the previous year, relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995, (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995, (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995, (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set

off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995, (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1996. (3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2). (4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1987 (II of 1987), or of the First Schedule to the Finance Act, 1988. (26 of 1988), or of the First Schedule to the Finance Act, 1989 (13 of 1989), or of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992 (18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994). shall be set off under sub-rule (1) or, as the case may be, sub-rule (2). Rule 9 . " Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil. Rule 10 . " The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of Section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income. Rule 11 . " For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purpose of assessment of the total income. SCHEDULE 02: SCHEDULE [See Section 69(a)] In the First Schedule to the Customs Tariff Act," 1 . in Chapter I, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 2 . in Chapter 4," (i) for the entry in column (4) occurring against the sub-heading Nos. (except sub-heading Nos. 0402.10 and 0402.21), the entry "40%" shall be substituted; (ii) in sub-heading Nos. 0402.10 and 0402.21, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; 3 . in Chapter 8," (i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 0802.11, 0802.12, 0804.10, 0806.10, 0806.20, and 0809.40), the entries "50%" and "40%" shall respectively be substituted; (ii) in sub-heading No. 0802.11, for the entries in column (4) and column (5), the entries "Rs. 44 per kg." and "Rs. 39 per kg." shall respectively be substituted; (iii) in sub-heading No. 0802.12, for the entries in column (4) and column (5), the entries "Rs. 80 per kg." and "Rs. 75 per kg." shall respectively be substituted; (iv) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries "40%" and "30%" shall respectively be substituted; (v) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall be respectively be substituted; (vi) in sub-heading No. 0806.20, for the entries in column (4) and column (5), the entries "135%" and "125%" shall respectively be substituted; (vii) in sub-heading No. 0809.40, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted; 4 . in Chapter 9," (i) in sub-heading No. 0903.00, for the entries in column (4) and column (5), the entries "50%" and "50% less 26 paise per kg." shall respectively be substituted; (ii) in sub-heading Nos. 0904.11, 0904.12, 0906.10, 0906.20, 0907.00, 0908.10 and 0908.30, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "42.5%" shall respectively be substituted; (iii) in sub-heading Nos. 0904.20, 0905.00, 0908.20, 0909.10, 0909.20, 0909.30, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them the entry "50%" shall be substituted; (iv) in sub-heading Nos. 0909.40 and 0910.40, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted; 5. in Chapter 11. in sub-heading Nos. 1107.10, 1107.20, 108.11, 1108.12, 1108.13, 1108.14, 1108.19 and 1108.20, for the entry in column (4), occurring against each of them, the entry "30%" shall be substituted; 6 . in Chapter 12," (i) in sub-heading Nos. 1201.00, 1202.10, 1202.20, 1203.00, 1204.00, 1205.00, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50, 1207.60, 1207.91, 1207.92 and 1207.99, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; (ii) in sub-heading Nos. 1208.10, 1208.90,

1209.11, 1209.19, 1209.21, 1209.22, 1209.23, 1209.24, 1209.25, 1209.26, 1209.29, 1209.30, 1210.10, 1210.20, 1211.10, 1211.20, 1211.90, 1212.10, 1212.20, 1212.30, 1212.91, 1212.92, 1212.99, 1213.00, 1214.10 and 1214.90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; (iii) in sub-heading Nos. 1209.91 and 1209.99, for the entry in column (4), the entry "10%" shall be substituted; 7 . in Chapter 13," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1301.20), the entry "50%" shall be substituted; (ii) in sub-heading No. 1210.20, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted; 8 . in Chapter 15" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 1502.00, 1507.10, 1507.90, 1508.10, 1508.90, 1509.10, 1509.90, 1510.00, 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21, 1513.29, 1514.10, 1514.90, 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90), the entry "50%" shall be substituted. (ii) in sub-heading No. 1502.00, for the entry in column (4), the entry "15%" shall be substituted; (iii) in sub-heading Nos. 1507.10 and 1507.90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted; (iv) in sub-heading Nos. 1508.10 and 1508.90, for the entries in column (4) and column (5), occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; (v) in sub-heading Nos. 1509.10, 1509.90 and 1510.00, for the entries in column (4) and column (5), the entries "45%" and "35%" shall respectively be substituted; (vi) in sub-heading Nos. 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1513.21, and 1513.29, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; (vii) in sub-heading Nos. 1514.10 and 1514.90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted; (viii) in sub-heading Nos. 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90 for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; 9 . in Chapter 16, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 10 . in Chapter 17, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1702.10), the entry "59%" shall be substituted; 11 . in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 12 . in Chapter 19" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1901.10), the entry "50%" shall be substituted; (ii) in sub-heading No. 1901.10, for the entry in column (4), the entry "15%" shall be substituted; 13 . in Chapter 20, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 14 . in Chapter 21, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 15 . in Chapter 22" (i) in sub-heading Nos. 2201.10, 2201.90, 2202.10, 2202.90 and 2209.00, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; (ii) in sub-heading Nos. 2204.10, 2204.21, 2204.29, 2205.10, 2205.90, 2207.10, 2208.20, 2208.30, 2208.40, 2208.50 and 2208.90; for the entries in column (4) occurring against each of them, the entry "290%" shall be substituted; (iii) in sub-heading No. 2208.10, for the entry in column (4), the entry "200%" shall be substituted; 16 . in Chapter 23," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 2301.20), the entry "50%" shall be substituted; (ii) in sub-heading to No. 2301.20, for the entry in column (4), the entry "35%" shall be substituted; 17 . in Chapter 24, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 18 . in Chapter 25," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2503.10, 2504.10, 2504.90, 2510.20 and 2527.00), the entry "50%" shall be substituted; (ii) in sub-heading No. 2503.10, for the entry in column (4), the entry "Free" shall be substituted; (iii) in sub-heading Nos. 2504.10 and 2504.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted; (iv) in sub-heading No. 2510.20, for the entry in column (4), the entry "5%" shall be substituted; (v) in sub-heading No. 2527.00, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted; 19 . in Chapter 26," (i) in sub-heading Nos. 2620.11, 2620.19 and 2620.30 for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted; (ii) in sub-heading Nos. 2620.20, 2620.40, 2620.50, 2620.90 and 2621.00 for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; 20 . in Chapter 28, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 21 . in Chapter 29" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2917.37, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25,

2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92; 2937.99, 2939.40, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.40 and 2941.90), the entry "50%" shall be substituted; (ii) in sub-heading Nos. 2917.37, 2933.71, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40 and 2939.50, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; (iii) in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "44%" shall respectively be substituted; 22 . in Chapter 30," (i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except subheading Nos. 3005.10,3005.90,3006.10,3006.20,3006.30,3006.40,3006.50 and 3006.60), the entries "50%" and "40%" shall respectively be substituted; (ii) in sub-heading Nos. 3005.10,3005.90,3006.10,3006.20,3006.30,3006.40,3006.50 and 3006.60, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; 23 . in Chapter 31," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "50%" shall be substituted; (ii) in sub-heading No. 3102.50, for the entry in column (4), the entry "Free" shall be substituted; (iii) in sub-heading Nos. 3104.30,3105.30 and 3105.40, for the entry in column (4), the entry "5%" shall be substituted; 24 . in Chapter 32" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 3201.90), the entry "50%" shall be substituted; (ii) in sub-heading No. 3201.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted; 25 . in Chapter 33, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 26 . in Chapter 34," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19), the entry "50%" shall be substituted; (ii) in sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; 27 . in Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 28 . in Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 29 . in Chapter 37, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 30 . in Chapter 38," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11, and 3815.12), the entry "50%" shall be substituted; (ii) in sub-heading Nos. 3801.10,3802.10,3812.10, 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted; 31 . in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 32 . in Chapter 40," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 4011.30), the entry "50%" shall be substituted; (ii) for the entry in column (4) occurring against the sub-heading 4011.30, the entry "3%" shall be substituted; 33 . in Chapter 41" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00), the entry "25%" shall be substituted; (ii) for the entry in column (4) occurring against the sub-heading Nos. 4108.00, 4109.00,4110.00 and 4111.00, the entry "50%" shall be substituted; 34 . in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 35 . in Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 36 . in Chapter 44" (i) for the entry in column (4) occurring against all the sub-heading Nos. (except 4403.10, 4403.20, 4403.31, 4403.32, 4403.33,4403.34,4403.35,4403.91, 4403.92, 4403.99, 4407.92 and 4407.99), the entry "50%" shall be substituted; (ii) for the entry in column (4) occurring against the sub-heading Nos. 4403.10, 4403.20, 4403.31, 4403.32,4403.33, 4403.34,4403.35, 4403.91,4403.92 and 4403.99, the entry "25%" shall be substituted; (iii) for the entry in column (4) occurring against the sub-heading Nos. 4407.92 and 4407.99, the entry "35%" shall be substituted; 37 . in Chapter 45, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted; 38 . in Chapter 46, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 39 . in Chapter 47," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90), the entry "25%" shall be substituted; (ii) for the entry in column (4) occurring against the sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93,4707.10, 4707.20,

4707.30 and 4707.90, the entry "40%" shall be substituted; 40 . in Chapter 48, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 41 . in Chapter 49, for the entry in column (4) occurring against all the sub-heading Nos the entry "25%" shall be substituted; 42 . in Chapter 50, for the entry in column (4) occurring against all the sub-heading Nos., (except subheading No. 5002.00), the entry "50%" shall be substituted; 43 . in Chapter 51, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading Nos. 5101.11, 5101.19, 5101.21, 5101.29 and 5101.30), the entry "50%" shall be substituted; 44 . in Chapter 52, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading No. 5201.00), the entry "50%" shall be substituted; 45 . in Chapter 53, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 46 . in Chapter 54, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 47 . in Chapter 55, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 48 . in Chapter 56, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 49 . in Chapter 57, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 50 . in Chapter 58, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 51 . in Chapter 59, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 52 . in Chapter 60 for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 53 . in Chapter 61, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 54 . in Chapter 62, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 55 . in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 56 . in Chapter 64, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 57 . in Chapter 65, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 58 . in Chapter 66, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 59 . in Chapter 67, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 60 . in Chapter 68, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 61 . in Chapter 69, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 62 . in Chapter 70, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 63 . in Chapter 71, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted; 64 . in Chapter 75," (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7501.10,7501.20, 7502.10,7502.20 and 7503.00), the entry "30%" shall be substituted; (ii) in sub-heading Nos. 7501.10,7501.20,7502.10,7502.20 and 7503.00 for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; 65 . in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos. (except sub- heading Nos. 7601.10, 7601.20 and 7602.00), the entry "40%" shall be substituted; 66 . in Chapter 78, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading Nos. 7801.10, 7801.91, 7801.99 and 7802.00), the entry "50%" shall be substituted; 67 . in Chapter 79, the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7901.11, 7901.12, 7901.20 and 7902.00), the entry "50%" shall be substituted; 68 . in Chapter 81,- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8104.11 8104.19, 8104.20, 8105.10, 8106.00, 8107.10, 8108.10,8109.10, 8110.00,8111.00,8112.11, 8112.20, 8112.30, 8112.40and8112.91), the entry "40%" shall be substituted; (ii) in sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8105.10, 8106.00, 8107.10, 8108.10,8109.10,8110.00,8111.00,8112.11,8112.20,8112.30,8112.40 and 8112.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; 69 . in Chapter 82,- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8212.10,8212.20,8212.90, 8213.00,8214.10,8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99), the entry "30%" shall be substituted; (ii) in sub-heading Nos. 8212.10 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; 70 . in Chapter 83, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 71 . in Chapter 84,- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99) the entry "50%" shall be substituted; (ii) in sub-heading

Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99, for the entry in column (4) occurring against each of them, the entry "50% plus Rs. 200 per kg." shall be substituted; 72 . in Chapter 85, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 73 . in Chapter 86, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 74 . in Chapter 87, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading No. 8710.00), the entry "50%" shall be substituted; 75 . in Chapter 88,- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30), the entry "50%" shall be substituted; (ii) for the entry in column (4) occurring against all the sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10 8803.20 and 8803.30, the entry "3%" shall be substituted; 76 . in Chapter 89, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading No. 8908.00) the entry "50%" shall be substituted; 77 . in Chapter 90, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading Nos. 9018.11, 9018.19, 9018.20, 9018.31, 9018.32, 9018.39, 9018.41, 9018.49, 9018.50, 9018.90, 9019.10, 9019.20, 9020.00, 9021.11, 9021.19, 9021.21, 9021.29, 9021.30, 9021.40, 9021.50, 9021.90, 9022.11, 9022.21 and 9023.00), the entry "50%" shall be substituted; 78 . in Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 79 . in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 80 . in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 81 . in Chapter 94, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 82 . in Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 83 . in Chapter 96, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted; 84 . in Chapter 97, for the entry in column (4) occurring against all the sub-heading Nos., (except sub-heading Nos. 9704.00 and 9705.00), the entry "50%" shall be substituted; in Chapter 98," (i) in NOTE 4, after clause (b), the following clause shall be inserted, namely : " (c) Goods imported through courier service"; (ii) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 9803.00), the entry "50%" shall be substituted; (iii) for the entry in column (4) occurring against sub-heading No. 9803.00, the entry "150%" shall be substituted.

**SCHEDULE 03: SCHEDULE PART 1 PART In the First Schedule to the Customs Tariff Act,"** 1 . in Chapter 2, in heading No. 02.09, for the entry in column (3), the following entry shall be substituted namely:" **"PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED";** 2 . In Chapter 3" (i) in sub-heading No. 0301.91, for the entry in column (3), the following entry shall be substituted, namely:" **"Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";** (ii) in sub-heading No. 0302,11, for the entry in column (3), the following entry shall be substituted, namely:" **"Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";** (iii) in sub-heading No. 0302.12, for the entry in column (3), the following entry shall be substituted, namely:" **"Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)";** (iv) in sub-heading No. 0303.10, for the entry in column (3), the following entry shall be substituted, namely:" **"Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes";** (v) in sub-heading No. 0303.21, for the entry in column (3), the following entry shall be substituted, namely:" **"Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";** (vi) in sub-heading No. 0305.41, for the entry in column (3), the following entry shall be substituted, namely:" **"Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)";** 3 . in Chapter 4," (i) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : " 2. For the purposes of heading No. 04.05 : (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived

exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% of weight and a maximum water content of 16% by weight. Butter, does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria. (b) The expression "daily spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight; (ii) after NOTE 4 as so renumbered, for the SUB-HEADING NOTE, the following shall be substituted, namely: "SUB-HEADING NOTES 1. For the purposes of Sub-heading No. 0404.10, the expression, "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents. 2. For the purposes of sub-heading No. 0405.10, the term "butter" does not include dehydrated butter or ghee (sub-heading No. 0405.90)."; 4 . in Chapter 5, in heading No. 05.04, for the entry in column (3), the following entry shall be substituted, namely;" "GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED"; 5 . in Chapter 7," (i) in NOTE 3, for clauses (c) and(d), the following clauses shall be substituted, namely : " (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105); (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06)"; (ii) in heading No. 07.12, sub-heading No. 0712.10 and the entries relating thereto shall be omitted; (iii) in heading No. 07.14," (a) for the entry in column (3), the following entry shall be substituted, namely ;" "MANIAC, APPROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS, SAGO PITH"; (b) in sub-headings Nos. 0714.10, 0714.20 and 0714.90, for the entry in column (4), the entry "50%" shall be substituted, 6 . in Chapter 11, (i) in NOTE 2, in clause (A), the following shall be inserted at the end, namely : " "However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04"; (ii) in heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely : " "FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES"; (iii) in sub-heading No. 1105.10, for the entry in column (3), the following entry shall be substituted, namely: " . "Flour, meal and powder"; (iv) in heading No. 11.06," (a) for the entry in column (3), the following entry, shall be substituted, namely : " "FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING NO. 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 07.14 OR OF THE PRODUCTS OF CHAPTER 8"; (b) in sub-heading No. 1106.10, for the entry in column (3), the following entry shall be substituted^ namely;" ""Of the dried leguminous vegetables of heading No. 07.13"; (c) in sub-heading No. 1106.20, for the entry in column (3), the following entry shall be substituted, namely:" ""Of sago or of roots or tubers of heading No. 07.14"; (d) in sub-heading No. 1106.30, for the entry in column (3), the following entry shall be substituted, namely:" ""Of the products of Chapter 8"; 7 . in Chapter 12, in heading No. 12.12, for the entry in column (3), the following entry shall be substituted, namely:" "LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT GROUND, FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED"; 8 . in Chapter 13," (i) in NOTE I" (a) for clause (d), the following clause shall be substituted, namely : " (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22)"; (b) for clause (h), the following clause shall be substituted, namely : " (h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, acquious distillates or aqueous solutions of essential oils preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or"; (ii) in heading 13.01, for the entry in column (3), the following entry shall be substituted, namely : " "LAC, NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)"; 9 . in Chapter 15," (i) in NOTE 1, in clause (e), the words "in an isolated state" shall be omitted; (ii) in heading No. 15.01, for the entry in column (3), the following entry shall be substituted, namely ;" " "PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING NO. 02.09 OR 15.03"; (iii) in heading No. 15.02, for the entry in column (3), the following entry shall be substituted, namely : " "FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN/THOSE OF HEADING

NO. 15.03"; (iv) heading No. 15.19, sub-headings Nos. 1519.11, 1519.12, 1519.13, 1519.19 and 1519.20 and the entries relating thereto shall be omitted; 10 . in Chapter 16, in NOTE 1, for the words and figures "Chapter 2 or 3", the words and figures "Chapter 2 or heading No. 05.04" shall be substituted; 11 . in Chapter 19" (i) or NOTE 3. the following NOTE shall be substituted, namely " "3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cpcoa of heading No. 18.06 (heading No. 18.06)"; (ii) in heading No. 19.01, for the entry in colu'mn(3), the following entry shall be substituted, namely ;" "MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED, FOOD PREPARATIONS OF GOODS OR HEADING Nos. 04.01 TO 04.04 NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS. NOT ELSEWHERE SPECIFIED OR INCLUDED"; (iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely : " "PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES), CEREALS [OTHER THAN MAIZE (CORN) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED"; 12 . in Chapter 20," (i) in heading No. 20.04, for the entry in column (3), the following entry shall be substituted, namely : " "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINGEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06"; (ii) in heading No. 20.05," (a) for the entry in column (3), the following entry shall be substituted, namely : " "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINGEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06"; (b) sub-heading No. 2005.30 and the entries relating thereto shall be omitted; (iii) in heading No. 20.06, for the entry in column (3), the following entry shall be substituted, namely : " "VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)"; 13 . in Chapter 21," (i) in NOTE 1, clause (f) shall be omitted and the existing clauses (g) and (h) shall be renumbered as clauses (f) and (g) respectively; (ii) in heading No. 21.06, in sub-heading No. 2106.90, for the entry in column (4), the entry "290%" shall be substituted; 14 . in Chapter 22" (i) in heading No. 22.06, in column (3), for the words "BEVERAGES NOT ELSEWHERE", the words "BEVERAGES NOT ELSEWHERE", shall be substituted; (ii) in heading No. 22.08" (a) for the entry in column (3), the following entry shall be substituted, namely : " "UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL., SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES"; (b) sub-heading No. 2208.10 and the entries relating thereto shall be omitted; 15 . in Chapter 25," (i) in NOTE 2, in clause (g), for the figures "38.23", the figures "38.24" shall be substituted; (ii) in heading No. 25.30, sub-heading No. 2530.30 and the entries relating thereto shall be omitted; 16 . in Chapter 26," (i) in NOTE I, for clause (e), the following clause shall be substituted, namely : " "(e) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12); or"; (ii) in heading No. 26.02, for the entry in column (3), the following entry shall be substituted, namely : " "MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT"; 17 . in Chapter 28" (i) in NOTE I, for clause (d), the following clause shall be substituted, namely : " "(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including, an anti-caking agent) necessary for their preservation or transport"; (ii) in NOTE 3" (a) in clause (e), for the figures "38.23", wherever they occur, the figures "38.24" shall be substituted; (b) for clause (g), the following clause shall be substituted, namely : " "(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or"; (iii) in heading No. 28.27, sub-heading No. 2827.37 and the entries relating thereto shall be omitted; (iv) in heading No. 28.35, sub-heading No. 2835.21 and the entries relating thereto shall be omitted; (v) in heading No. 28.36, sub-heading No. 2836.93 and the entries relating thereto shall be omitted; 18 . in Chapter 29," (i) in NOT E I, for clause (f), the following clause shall be substituted, namely ;" "(f) The products mentioned in

(a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;"; (ii) in NOTE 2" (a) for clause (a), the following clause shall be substituted, namely : " (a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;"; (b) in clause (ii), for the figures "38.23", the figures "38.24" shall be substituted; (iii) in NOTE 5" (a) in clause (b), the words "or glycerol" shall be omitted; (b) in clause (d), the words "and glycerol" shall be omitted; (iv) in heading No. 29.05, sub-heading No. 2905.21 and the entries relating thereto shall be omitted; (v) in heading No. 29.33" (a) for the entry in column (3), the following entry shall be substituted, namely : " HETEROCYCLIC COMPOUNDS WITH NTROGEN HETERO-ATOM(S) ONLY"; (b) after sub-heading No. 2933.40 and the entries relating thereto, in column (3), for the words and brackets "Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, nucleic acids and their salts", the following words and brackets shall be substituted, namely : " Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure"; (vi) in heading No. 29.34, for the entry in column (3), the following entry shall be substituted, namely ;"- NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS"; 19 . in Chapter 30" (i) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : " 2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs) antibody fragments, antibody conjugates and antibody fragment conjugates"; (ii) in NOTE 3 as so renumbered, for the word, figure, brackets and letter "Note 3(d)", the word, figure, brackets and letter "Note 4(d)" shall be substituted; (iii) in heading No. 30.02, for the entry in column (3), the following entr/ shall be substituted, namely : " HUMAN BLOOD ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOICAL PROCESSES, VACCINES TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS"; (iv) in sub-heading No. 3002.10, for the entry in column (3), the following entry shall be substituted, namely;" "Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes"; (v) in heading No. 30.06, for the entry in column (3), the following entry shall be substituted, namely : " PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER"; 20 . In Chapter 31, in NOTE I, in clause (c), for the figures "38.23," the figures "38.24" shall be substituted; 21 . in Chapter 32," (i) in heading No. 32.01, sub-heading No. 3201.30 and the entries relating thereto shall be omitted; (ii) in heading No. 32.14, in sub-heading NO. 3214.10, for the entry in column (3), the following entry shall be substituted, namely : "- 'Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings"; 22 . in Chapter 33," (i) in NOTE 1, for clause (a), the following clause shall be substituted, namely : " (a) Natural oleoresins Or vegetable extracts of heading No. 13.01 or 13.02;"; (ii) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively, and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : "- 2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics"; (iii) in heading No. 33.01, in column (3), after the word "RESINOIDS;" the words "EXTRACTED OLEORESINS;" shall be inserted; (iv) in heading No. 33.02," (a) for the entry in column (3), the following entry shall be substituted, namely : " MIXTURES OR ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES OF A KIND USED AS RAW MATERIALS IN INDUSTRY OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES"; (b) in sub-heading No. 3302.10, for the entry in column (4), the entry "290%" shall be substituted; 23 . in Chapter 34, in NOTE 5, in clause (a), for the figure "15.16, 15.19 or 34.02", the figure "15.16, 34.02 or 38.23" shall be substituted; 24 . in Chapter 37," (i) in NOTE I, the word "materials" shall be omitted; (ii) for NOTE 2, the following NOTE shall be substituted, namely : " 2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces"; (iii) in heading No. 37.02," (a) after sub-heading No. 3702.20, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width not exceeding 105 mm"; the following words shall be substituted, namely : " Other film, without perforations, of a width not exceeding 105 mm;"; (b) after sub-heading No. 3702.39, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width

exceeding 105 mm;"; the following words shall be substituted, namely:" "Other film, without perforations, of a width exceeding 105 mm"; 25 . in Chapter 38," (i) in NOTE 1, after clause (c), the following clause shall be inserted, namely ;" (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form, of, for example, finely divided powder or woven gauze (Section XIV or XV)"; (ii) in NOTE 2, for the figures "38.23", the figures "38.24" shall be substituted; (iii) in heading No. 38.06, in sub-heading No. 3806.20, for the entry in column (3), the following entry shall be substituted, namely ;" ""Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts"; (iv) in heading no. 38.22, for the entry in column (3), the following entry shall be substituted, namely ;" "DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO. 30.02 OR 30.06"; 26 . in Chapter 39," (i) in NOTE 2," (a) for clause (d), the following clause shall be substituted, namely : " (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;"; (b) clauses (g) to (v) shall be renumbered as clauses (h) to (w) respectively and before clause (h) as so renumbered, the following clause shall be inserted, namely : " (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);"; (ii) for NOTE 4, the following NOTE shall be substituted, namely; "4. The expression "copolymers" covers all polymers in which no single monomerr unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondesates, copolyaddition products block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this NOTE, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration"; (iii) for the SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely:" . "Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions : (a) Where there is a sub-heading named "Other" in the same series : (1) The designation in a sub-heading of a polymer by the prefix "poly" (e.g. polyathylene and polyamide -6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content. (2) The copolymers named in sub-headings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content. (3) Chemically modified polymers are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by another sub-heading. (4) Polymers not meeting (1), (2) or (3) above are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared. (b) Where there is no sub-heading named "Other" in the same series : (1) Polymers are to be classified in the sub -heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared. (2) Chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer. Polymer blends are to be classified in the same sub -heading as polymers of the same monomer units in the same proportions"; 27 . in Chapter 41, in heading No. 41.04, in sub-heading No. 4104.31, for the entry in column (3), the following entry shall be substituted, namely ;" ""Full grains and full grain splits"; 28 . in Chapter 42, for NOTE 2, the following NOTE shall be substituted, namely : "2. (A) In addition to the provisions of NOTE I above, heading No. 42.02 does not cover : (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23); (b) Articles of plating materials (heading No.

46.02). (B) Articles of headings Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character, if, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 72"; 29 . in Chapter 43" (i) in NOTE I, for the word "hair", the words "hair or wool" shall be substituted; (ii) in NOTE 2, in clause (b), for the word "hair," the words "hair or wool" shall be substituted; 30 . in Chapter 44" (i) in NOTE I, for clause (b), the following clause shall be substituted, namely : " (b) Bomboos or other materials of a woody nature of a kind used primarily for plating, in the rough whether or not split, sawn lengthwise or cut to length (heading No. 14.01);"; (ii) for NOTE 6, the following NOTE shall be substituted, namely : " 6. Subject to Note I above and except where the context otherwise requires, any reference to "wood" in a heading in this Chapter applies also to bamboos and other materials of a woody nature"; (iii) after NOTE 6, the following SUBH-EADING NOTE shall be inserted, namely : " 'SUB-HEADING NOTE For the purposes of sub-headings Nos. 4403.41 to 4403.49,4407.24 to 4407.29,4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood : Abura, Acajou D'Afrique, Afrosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clari, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou.Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Maranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulaiig, Meranti Bahau, Merawan, Merabau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldeo. Palissandre de Guatemala, Palissandre de Para, PaUssandre de Rio, Palissandre de Rose, Pau Marfirm, Pulai, Puna, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti'; (iv) in heading No. 44.15," (a) for the entry in column (3), the following entry shall be substituted, namely : " "PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKING OF WOOD; CABLE- DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD"; (b) in sub-heading No. 4415.20, for the entry in column (3), the following entry shall be substituted, namely:" "Pallets, box pallets and other load boards; pallet collars"; 31 . in Chapter 46, in NOTE I, for the words and brackets "strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark", the words and brackets "strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves)" shall be substituted; 32 . in SECTION X, in the title, for the words "WASTE AND SCRAP OF PAPER OR PAPERBOARD", the words and brackets "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD" shall be substituted; 33 . in Chapter 47," (i) in the title, for the words "Waste and Scrap of Paper or paperboard", the words and brackets "Recovered (waste and scrap) paper or paperboard" shall be substituted; (ii) in heading No, 47.06, for the entry in column (3), the following entry shall be substituted, namely : " "PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBREOUS CELLULOSIC MATERIAL"; (iii) in heading No. 47.07," (a) for the entry in column (3), the following entry shall be substituted, namely : " "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD"; (b) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely:" "Unbleached Kraft paper or paperboard or corrugated paper or paperboard"; (c) in sub -heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted; (d) in sub-heading No. 4707.30, in column (3), for the words "Of paper", the words "Paper" shall be substituted; 34 . inChapter48," (i) in NOTE I, clauses (f) to (o) shall be renumbered as clauses (g) to (p) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely : " "(1) Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22)"; (ii) in NOTE 2, the words "for example, by coating or impregnation", shall be omitted; (iii) for NOTE 3, the following NOTE shall be substituted, namely : " "3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi -mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surt ( 1 MPa) on each Side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m and not more than 65 g/m.", (iv) in NOTE 4" (a) the brackets and sign "(\*)", wherever they occur, shall be omitted; (b) the footnote shall be omitted; (c) in

clauses (d) and (e), for the figures and letters "2.5 kPa/g/m" the figure and letters "2.5 kPa.m/g" shall be substituted; (v) for NOTE 6, the following NOTE shall be substituted, namely : "6. Except where the terms of the headings otherwise required paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule."; (vi) existing NOTE 7 shall be renumbered as NOTE 7(A) and after NOTE 7(A) as so renumbered, the following NOTE shall be inserted, namely : "7(B). Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres: (a) in strips or rolls of a width exceeding 36cm; or (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state."; (vii) in SUB-HEADING NOTE 2, in clause (a), for the figures "38", the figures and letters "3.7 kPa.m/g" shall be substituted; (viii) in SUB-HEADING NOTE 3, for the figures and letters "29 kgf", the figures and word "196 newtons" shall be substituted; (ix) in SUB-HEADING NOTE 4, for the figures "15", the figures and letters "1.47 kPa.m/g" shall be substituted; (x) in heading No. 48.03, for the entry in column (3), the following entry shall be substituted, namely : "TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACEDECORATED OR PRINTED IN ROLLS OR SHEETS"; (xi) in heading -No. 48.05, for the entry in column (3), the following entry shall be substituted, namely: "OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER"; (xii) in heading No. 48.08, for the entry in column (3), the following entry shall be substituted, namely: "PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING NO. 48.03"; (xiii) in heading Np. 48.09, for the entry in column (3), the following entry shall be substituted, namely: "CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS"; (xiv) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely :- "PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OR CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03,48.09 OR 48.10"; (xv) in heading No. 48.18, for the entry in column (3), the following entry shall be substituted, namely: "TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM. OR CUT TO SIZE OR SHAPE HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHES, SERVIETTES, NAPKINS FOR BABILES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES"; (xvi) in heading No. 48.23, sub-heading No. 4823.30 and the entries relating thereto shall be omitted; 35 . in SECTION XI" (i) in NOTE I" (a) for clause (e), the following clause shall be substituted, namely : "(e) Articles of heading No. 30.05 or 30.06 (for example, wadding gauze bandages and similar articles for medical surgical, dental or veterinary purposes, sterile surgical suture materials); yam used to clean between the teeth (dental floss) in individual retail packages, of heading No. 33.06"; (b) in clause (8), the word "or" occurring at the end shall be omitted; (c) after clause (t) the following clauses shall be inserted, namely : "(U) Articles of Chapter 96 (for example, burshes, travel sets for sewing, slide fasteners and typewriter ribbons); or (V) Articles of Chapter 97"; (ii) in NOTE 5, for clause (b), the following clause shall be substituted, namely : "(b) Dressed for use as sewing thread; and"; (iii) in NOTE 7, for clause (f), the following clause shall be substituted, namely : "(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length"; (iv) for NOTE 8, the following NOTE shall be substituted, namely : "8. For the purposes of Chapters 50 to 60 : (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires. Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59."; (v) in NOTE 13, the following shall

be inserted at the end, namely : "For the purposes of this Note, the expression "textile garments" means garments of heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11"; (vi) in SUB -HEADING NOTE 2, in clause (B), for sub-clause (c), the following sub-clause shall be substituted, namely:" "(c) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone"; 36 . in Chapter 52, for SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely:" 'For the purposes of sub-headings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns'; 37 . in Chapter 58, in heading No. 58.04, for the entry in column (3), the following entry shall be substituted, namely:" "TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING No. 60.02"; 38 . in Chapter 59" (i) in NOTE 4, for clauses (c) and (d), the following clause shall be substituted, namely : " "(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre. This heading does not, however, apply to plates, sheets or stip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11."; (ii) in NOTE 7, in clause (a), for sub -clause (i), the following sub -clause shall be substituted, namely : " "(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);"; (iii) in heading No. 59.10, for the entry in column (3), the following entry shall be substituted, namely:" "TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REIN- FORCED WITH METAL OR OTHER MATERIAL"; (iv) in heading No. 59.11, in subheading No. 4911.40, for the entry in column (3), the following entry shall be substituted, namely : " ""Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)"; 39 . in Chapter 61" (i) in NOTE 3, for clause (a), the following clause shall be substituted, namely : " '(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their other surface, in identical fabric and comprising : "one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. ' All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions: "morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; "evening 'dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; "dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.'; (ii) NOTES 5 to 9 shall be renumbered as NOTES 6 to 10 respectively and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely : " "5. Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment"; (iii) in heading No. 61.16, in sub-heading No. 6116.10, for the entry in column (3), the following entry shall be substituted, namely : " "Impregnated, coated

or covered with plastics or rubber"; 40 . in Chapter 62, in NOTE 3, for clause (a), the following clause shall be substituted, namely : " (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising : -one suit coat or jacket the outer shell or which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments whether or not they fulfil all the above conditions: -morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; -evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; -dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels." ; 41 . in Chapter 64, " (i) in NOTE I, " (a) for clause (a), the following clause shall be substituted, namely : " "(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material"; (b) clauses (b) to (e) shall be renumbered as clauses (c) to (f) respectively and before clause (c) as so renumbered, the following clause shall be inserted, namely : " "(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the, upper (Section XI)"; (ii) for NOTES 2 and 3, the following NOTES shall be substituted, namely : " "2. For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06. 3. For the purposes of this Chapter : (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provisions, no account should be taken of any resulting change of colour; and (b) the term "leather" refers to the goods of headings Nos. 41.04 to 41.09"; (iii) in SUBHEADING NOTE, " (a) in opening sentence, for the figures "6402.11" and "6403.11", the figures "6402.12" and "6403.12" shall respectively be substituted; (b) for clause (b), the following clause shall be substituted, namely : " "(b) skating boots, ski-boots and crosscountry ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes"; 42 . in Chapter 68, " (i) in heading No. 68.10, subheading No. 6810.20 and the entries relating thereto shall be omitted; (ii) in heading No. 68.15, for the entry in column (3), the following entry shall be substituted, namely : " "ARTICLES OF SOTNE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED"; 43 . in Chapter 69" (i) in NOTE 2, clauses (b) to (1) shall be renumbered as clauses (c) to (m) respectively, and before clause (c) as so renumbered, the following clause shall be inserted, namely : " "(b) Articles of heading No. 68.04"; (ii) in heading No. 69.03, in subheading No. 6903.10, for the entry in column (3), the following entry shall be substituted, namely : " "-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products"; 44 . in Chapter 70, " (i) in NOTE 2, for clause (c), the following clause 'shall be substituted, namely : " (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass'; (ii) in heading No. 70.03, for the entry in column (3), the following entry shall be substituted, namely : " "CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON REFLECTING LAYER, BUT NOT OTHERWISE WORKED"; (iii) in heading No. 70.04, for the entry in column (3), the following, entry shall be substituted, namely : " "DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN

ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED"; (iv) in heading No. 70.05," (a) for the entry in column (3), the following entry shall be substituted, namely : "FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON -REFLECTING LAYER, BUT NOT OTHERWISE WORKED"; (b) in subheading No. 7005.10, for the entry in column (3), the following entry shall be substituted, namely: " -Non-wired glass, having an absorbent, reflecting or non-reflecting layer"; 45 . in Chapter 71" (i) in NOTE 3" (a) clauses (d) to (o) shall be renumbered as clauses (c) to (p) respectively and before clause (e) as so renumbered, the following clause shall be inserted namely : " (d) Supported catalysts (heading No. 38.15)"; (b) for clause (e) as so renumbered, the following clause shall be substituted, namely : " (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42"; (ii) NOTES 8,9 and 10 shall be renumbered as NOTES 9, 10 and 11, respectively and before NOTE 9 as so renumbered, the following NOTE shall be inserted, namely : " 8. Subject to Note I (a) to section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of this Schedule"; (iii) in NOTE 11 as so renumbered, for the word and figure "NOTE 8", the word and figure "NOTE 9" shall be substituted; (iv) in heading No. 71.01, in column (3), the word "UNGRADED" shall be omitted; (v) in heading No. 71.12, for the entry in column (3), the following entry shall be substituted, namely: " WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL"; 46 . in SECTION XV" (i) NOTES 3 to 6 shall be renumbered as NOTES 5 to 8 respectively and before NOTE 5 as so renumbered, the following NOTES shall be inserted, namely : " 3. Throughout this Schedule, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium. 4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal)"; (ii) in NOTE 6 as so renumbered and in clause (b) of NOTE 7 as so renumbered, for the word and figure "NOTE 3", the word and figure "NOTES" shall be substituted; 47 . in Chapter 72," (i) in NOTE I, for clauses (l) and (m), the following clauses shall be substituted, namely : " (l) Bars and rods, hotrolled, in irregularly wound coils Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods). (m) Other bars and rods Products which do not conform to any of the definitions at (ii), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. These products may : - have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods); -be twisted after rolling'; (ii) in SUBHEADING NOTE I, for clause (e), the following clause shall be substituted, namely : " (e) Silico manganese steel Alloy steels containing by weight : -not more than 0.7% of carbon, -0.5% or more but not more than 1.9% of manganese, and -0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the Characteristics of another alloy steel"; 48 . in Chapter 73, in heading No. 73.05, for the entry in column (3), the following entry shall be substituted, namely: " OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL"; 49 . in Chapter 75, after the Note," (i) for the words "SUBHEADING NOTE", the word "SUBHEADINGS" shall be substituted; (ii) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE I thereof, and after SUBHEADING NOTE I, as so numbered, the following SUBHEADING NOTE 2 shall be inserted, namely: " 2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7508.10, the term "wire" applies only to products, whether or not in

coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.'; 50 . In Chapter 76, after the NOTE" (i) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted; (ii) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE I thereof, and after SUBHEADING NOTE I as so numbered, the following SUBHEADING NOTE 2 shall be inserted, namely ~'2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7616.91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.'; 51 . in Chapter 82, in heading No. 82.09, in column (3), the words "SINTERED METAL CARBIDES OR" shall be omitted. 52 . in SECTION XVI" (i) in NOTE I, in clause (o), for the words and figures "of heading No. 96.03", the brackets, words and figures "(heading No. 96.03)" shall be substituted; (ii) in NOTE 2" (a) in clause (a), for the brackets, words and figures "(other than headings Nos. 84.85 and 85.48)", the brackets, words and figures "(other than headings Nos. 84.09,84.31,84.48,84.66,84.73,84.85,85.03,85.22, 85.29, 85.38 and 85.48)" shall be substituted; (b) in clause (b), for the words "of that kind", the words and figures "of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate" shall be substituted; (c) for clause (c), the following clause shall be substituted, namely : " (c) All other parts are to be classified in heading No. 84.09, 84.31,84.48, 84.66,84.73,85.03,85.22. 85.29 or 85.38 as appropriate or, failing that, in heading No. 84.85 or 85.48"; 53 . in Chapter 84" (i) in NOTE I, for clause (b), the following clause shall be substituted, namely : " (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69)"; (ii) in NOTE 2, the following shall be inserted at the end, namely : "Heading No. 84.24 does not cover : Ink-jet printing machines (heading No. 84.43 or 84.71)"; (iii) for NOTE 4, the following NOTE shall be substituted, namely : "4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either : (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres), (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or (c) by the automatic transfer of the workpiece to different unit heads (multi -station transfer machines)"; (iv) in NOTE 5, for clause (B) and the portion beginning with the words "Heading No." and ending with the words "in residual headings", the following clauses shall be substituted, namely : " (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions : (a) It is of a kind solely or principally used in an automatic data processing system; (b) It is connectable to the central processing unit either directly or through one or more other units; and (c) It is able to accept or deliver data in a form (codes or signals) which can be used by system. (C) Separately presented units of an automatic data processing machines are to be classified in heading No. 84.71 (D) Printers, Keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No. 84.71. (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings"; (v) after NOTE 7, the following NOTE shall be inserted, namely : "8. For the purposes of heading No. 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm"; (vi) after NOTE 8, as so inserted," (a) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted; (b) existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 2 thereof and before SUBHEADING NOTE 2 as so numbered, the following SUBHEADING NOTE shall be inserted, namely : " 1. For the purposes of Sub -heading No. 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in NOTE 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)"; (vii) in heading No. 84.22," (a) for the entry in column (3), the following entry shall be substituted, namely : "DISH WASHING MACHINES, MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS, OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT"SHRINK

WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES"; (b) in subheading No. 8422.30, for the entry in column (3), the following entry shall be substituted, namely: " - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers: machinery for aerating beverages"; (c) in subheading No. 8422.40, for the entry in column (3), the following entry shall be substituted, namely: " -Other packing or wrapping machinery (including heat-shrink wrapping machinery)"; (viii) in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely: " PRINTING MACHINERY; INCLUDING INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING NO. 84.71; MACHINES FOR USES ANCILLARY TO PRINTING"; (ix) in heading No. 84.58, for the entry in column (3), the following entry shall be substituted, namely: " LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL"; (x) in heading No. 84.59, for the entry in column (3), the following entry shall be substituted, namely : " MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING; BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING NO. 84.58"; (xi) in heading No. 84.60, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted; (xii) in heading No. 84.61, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted; (xiii) in heading No. 84.63, in column (3), the words ", SINTERED METAL (ZARBIDES" shall be omitted; (xiv) in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely: " TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR"; (xv) in heading No. 84.70," (a) for the entry in column (3), the following entry shall be substituted, namely : " CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGEFRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS"; (b) in subheading No. 8470.10, in column (3), for the words "external source of power", the words "external source of electric power and pocket -size data recording, reproducing and displaying machines with calculating functions" shall be substituted; (xvi) in heading No. 84.83," (a) in column (3), for the words "BALL SCREWS", the words "BALL OR ROLLER SCREWS" shall be substituted; (b) in subheading No.-8483.40, in column 3, for the words "ball screws", the words "ball or roller screws" shall be substituted; (xvii) in heading No. 84.84, in column (3), for the words "SIMILAR PACKING", the words "SIMILAR PACKINGS, MECHANICAL SEALS" shall be substituted; 54 . in Chapter 85," (i) in Note 4, for the portion beginning with the words "The term" and ending with the words "connecting elements", the following shall be substituted, namely : " 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"; (ii) after NOTE 6, the following NOTE and SUBHEADING NOTE shall be inserted, namely : " 7. For the purposes of heading No. 85.48, "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. SUBHEADING NOTE Subheading Nos. 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."; (iii) in heading No. 85.10 for the entry in column (3), the following entry shall be substituted, namely : " SHAVERS, HAIR CLIPPERS AND HAIR -REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR"; (iv) in heading No. 85.15, in column (3), for the words "SINTERED METAL CARBIDES", the word " CERMETS" shall be substituted; (v) in heading No. 85.22, for the entry in column (3), the following entry shall be substituted, namely : " PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NOS. 85.19 TO 85.21"; (vi) in heading No. 85.25, for the entry in column (3), the following entry shall be substituted, namely: " TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIOBROADCASTING 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"; (vii) in heading No. 85.37, for the entry in column (3), the following entry shall be substituted, namely: " BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES,

EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO. 85.35 OR 85.36, 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 NO. 85.17"; 55 . in SECTION XVII, for NOTE 4, the following NOTE shall be substituted, namely : "4. For the purposes of this Section : (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87; (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87; (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriated heading of Chapter 88."; 56 . in Chapter 87, in NOTE 2, the following paragraph shall be inserted, namely "Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor; and whether or not mounted on it."; 57 . in Chapter 88," (i) after the title of the Chapter, the following shall be inserted, namely : "SUBHEADING NOTE For the purposes of sub-heading Nos. 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment."; (ii) in heading No. 8802, for the entry in column (3), the following entry shall be substituted, namely : "OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTER. AEROPLANES), SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES"; (iii) in heading No. 88.04, for the entry in column (3), the following entry shall be substituted, namely:" PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIGER) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO"; 58 . in Chapter 90," (i) in NOTE 1, in clause (h), for the words, brackets and figures "sound heads (heading No. 85.22)", the words, brackets and figures "sound heads (heading No. 85.22); still image video camera and other video camera recorders (heading No. 85.25)"; shall be substituted; (ii) in heading No. 90.10, in column (3), for the words "APPARATUS FOR THE PROJECTION", the words "APPARATUS FOR THE PROJECTION OR DRAWING" shall be substituted; (iii) in heading No. 90.25, sub-heading No. 9025.20 and the entries relating thereto shall be omitted; 59 . in Chapter 91," (i) in heading No. 91.01," (a) in the portion occurring immediately after heading No. 91.01, in column (3), for the words "-Wristwatches, battery or accumulator powered, whether or not incorporating a stop-watch facility"; the following words shall be substituted, namely : " -Writ -watches, electrically operated, whether or not incorporating a stop-watch facility"; (b) in sub-heading No. 9101.91, for the entry in column (3), the following entry shall be substituted, namely:" -Electrically operated"; (ii) in heading No. 91.02" (a) in the portion occurring immediately after heading No. 91.02, in column (3), for the words "-Wristwatches, battery or accumulator powered, whether or not incorporating a stop-watch facility", the following words shall be substituted, namely : "Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility"; (b) in sub-heading No. 9102.91, for the entry in column (3), the following entry shall be substituted, namely:" -Electrically operated"; (iii) in heading No. 91.03, in sub-heading No. 9103.10, for the entry in column (3), the following entry shall be substituted, namely : " -Electrically operated"; (iv) in heading No. 91.05," (a) in sub-heading No. 9105.11, for the entry in column (3), the following entry shall be substituted, namely:" -Electrically operated"; (b) in sub-heading No. 9105.21, for the entry in column (3), the following entry shall be substituted, namely:" -Electrically operated";' (v) in heading No. 91.08, in the portion occurring immediately after heading No. 91.08, in column (3), for the words "-Battery or accumulator powered", the following words shall be substituted, namely : " -Electrically operated"; (vi) in heading No. 91.09, in the portion occurring immediately after heading No. 91.09, in column (3), for the words "-Battery or accumulator powered", the following words shall be substituted, namely : " -Electrically operated"; 60 . in Chapter 92, in heading No. 92.06, in column (3), for the word "MARACCAS", the word "MARACAS" shall be substituted; 61 . in Chapter 95, in NOTE I, for clause (m), the following clause shall be substituted, namely : " (m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.M), electric transformers (heading No. 85.94) or radio remote control apparatus (heading No.. 85.26)"; 62 . in Chapter 96, in heading No. 96.14, sub-heading No. 9614.10 and the entries relating thereto shall be omitted; 63 . in Chapter 97, for NOTE 3, the following NOTE shall be substituted, namely : "3, Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists"; SCHEDULE 04: SCHEDULE PART 1 PART In the Schedule to the Central Excise

Tariff Act," 1 . in Chapter 4," (i) in sub-heading Nos. 0401.13,0402.10 and 0403.10, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (ii) in sub-heading No. 040.14, for the entry in column (4), the entry "10%" shall be substituted; 2 . in Chapter 11, in sub-heading Nos. 1102.00 and 1 104.00, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; 3 . in Chapter 14, in sub-heading No. 1401.00, for the entry in column (4), the entry "Nil" shall be substituted; 4 . in Chapter 15," (i) in sub-heading No. 1504.00, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted; (ii) in sub-heading No. 1505.00, for the entry in column (4), the entry "Nil" shall be substituted; (iii) in sub-heading No. 1508.90, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted; 5 . in Chapter 17, in sub-heading No. 1704.10, for the entry in column (4), the entry "20%" shall be substituted; 6 . in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos. the entry "20%" shall be substituted; 7 . in Chapter 19, in sub-heading Nos. 1901.19 and 1901.90, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; 8 . in Chapter 21," (i) for NOTE 3, the following NOTE shall be substituted, namely : " '3. In this Chapter, "Pan masala" means any preparation containing betelnuts and any one or more of the following ingredients, namely lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol"; (ii) NOTES 4 and 5 shall be renumbered as NOTES 8 and 9 respectively and before NOTE 8 as so renumbered, the following NOTES shall be inserted, namely" '4. In this Chapter "Betelnut powder known as supari" means any preparation containing betelnuts but not containing any one or more of the following ingredients, namely lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol. 5. Sub-heading No. 2108.10, inter alia, includes preparation for lemonades or other beverages, consisting, for example of; flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines. 6. For the purpose of sub-heading No. 2108.20, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, khus, kewra but not including aerated preparations. 7. In relation to products of heading Nos. 21.06,21.07 and 21,08, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture"; (iii) in NOTE 9 as so renumbered, for the figures "21.07", the figures "21.08" shall be substituted; (iv) in sub-heading No. 2105.00, for the entry in column (4), the entry "10%" shall be substituted; 9 . in Chapter 22," (i) for the existing NOTE, the following NOTES shall be substituted, namely : " 'NOTES 1. This Chapter does not cover alcoholic liquors for human consumption. 2. In relation to natural or artificial mineral waters of heading Nos. 22.01 and 22.02, processes, such as filtration, purification or any other process or any one or more of these processes, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture". 3. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person."; (ii) in sub-heading Nos. 2201.11,2201.12, 2201.19, 2202.11, 2202.12,2202.13, 2204.14 and 2202.19, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (iii) in sub-heading No. 2202.90, for the entry in column (4), the entry "10%" shall be substituted; 10 . in Chapter 24," (i) in NOTE 2, for the figures and word "24.02, 24.03 and 24.04", the figures and word "24.01, 24.02, 24.03 and 24.04" shall be substituted; (ii) in sub-heading No. 2401.00, for the entry in column (4), the entry "40%" shall be substituted; (iii) in sub-heading Nos. 2404.41 and 2404.49, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; 11 . in Chapter 25" (i) in sub-heading Nos. 2502.30 and 2502.50, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (ii) in sub-heading No. 2503.00, for the entry in column (4), the entry "10%" shall be substituted; 12 . in Chapter 32," (i) the existing NOTES 3,4,5,6 and 7, shall be renumbered as NOTES 4,5,6,7 and 8 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : " '3. In relation in products of heading No. 32.06 labelling or re-labelling of containers and re-packing from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to manufacture"; (ii) in sub-heading Nos. 3208.10,3208.20,3208.30,3208.90,3209.10,3209.90, for the entry incolumn (4), occurring

against each of them, the entry "20%" shall be substituted; 13 . in Chapter 33," (i) in sub-heading Nos. 3301.00, 3302.10, 3302.90, 3303.00, 3305.10, 3306.00 and 3307.49, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (ii) in sub-heading Nos. 3304.00, 3305.90, 3307.20, 3307.30 and 3307.90, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; 14 . in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted; 15 . in Chapter 40,"- (i) in sub-heading Nos. 4005.00, 4006.10, 4008.19, 4008.21, 4009.92, 4010.10 and 4010.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (ii) in sub-heading Nos. 4011.80 and 4011.91, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted; (iii) in sub-heading No. 4016.11, for the entry in column (4), the entry "25%" shall be substituted; 16 . in Chapter 41, for the entry in column (4) occurring against sub-heading No, 4101-.00, the entry "Nil" shall be substituted; 17 . in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted; 18 . in Chapter 44, in sub-heading Nos. 4406.10,4406.20,4406.30,4406.90,4407.10and4407.90,for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; 19 . in Chapter 48" (i) in sub-heading No. 4811.30 for the entry in column (4) the entry "25%" shall be substituted; (ii) in sub-heading No. 4815.00, for the entry in column (4), the entry "20%" shall be substituted; (iii) in sub-heading No. 4823.90, for the entry in column (4), the entry "25%" shall be substituted; 20 . in section XI," (i) for NOTES 1 and 2, the following NOTES shall be substituted, namely : " 1. This section does not cover: (a) Animal brush-making bristles or hair (Chapter 5); horsehair or horsehair waste (Chapter 5); (b) Human hair or articles of human hair (Chapter 5 or 67), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11); (c) Cotton linters or other vegetable materials of Chapter 14; (d) Asbestos of Chapter 25 or articles of asbestos or other products of Chapter 68; (e) Articles of Chapter 30 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); (f) Sensitised textiles of Chapter 37; (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm. of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46); (h) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39; (ij) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40; (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of Chapter 43; (l) Articles of textile materials of Chapter 42; (m) Products or articles of Chapter 48 (for example, cellulose wadding); (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64; (o) Hair-nets or other headgear or parts thereof of Chapter 65; (p) Goods of Chapter 67; (q) Abrasive-coated textile material (Chapter 68) and also carbon fibres or articles of carbon fibres of Chapter 681 (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70); (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fitting); or (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets). 2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration. (B) For the purposes of the above rule; (a) Gimped horsehair yarn (heading No. 51.09) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights to its components, for the classification of woven fabrics, metal thread is to be regarded as a textile material; (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter; (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter; (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material. (C) The provisions of paragraphs (A) and (B) above apply also to the yarn referred to in Notes 3, 4 and 12 below;" (ii) in NOTE 3, for the opening portion, the following shall be substituted, namely : " 3. For the purposes of heading Nos. 52.04, 54.01 and 55.08, 'sewing thread' means multiple (folded) or cabled yarn;" (iii) for NOTES 12, 13 and 14, the following NOTE and SUB-HEADING

NOTES shall be substituted, namely: "12 (A) for the purposes of this section, and subject to the exceptions in paragraph (B) below, yarns single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables;" (a) Of silk or waste silk measuring more than 18000 deniers; (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 9000 deniers; (c) Of true hemp or flax : (i) Polished or glazed, measuring 1286 deniers or more; or (ii) Not polished or glazed, measuring more than 18000 deniers; (d) Of coir, consisting of three or more plies; (e) Of other vegetable fibres, measuring more than 18000 deniers; or (f) Reinforced with metal thread. (B) Exceptions: (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread; (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54; (c) Silk worm gut of heading No. 50.04, and monofilaments of Chapter 54; (d) Metallised yarn of heading No. 56.05: yarn reinforced with metal thread is subject to paragraph (A)(f) above; and (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06. "SUB-HEADING NOTES 1. In this section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them; (a) ELASTOMERIC YARN Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one-and-a half times its original length. (b) UNBLEACHED YARN Yarn which: (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or (ii) is of indeterminate colour ('gray yarn'), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide). (c) BLEACHED YARN Yarn which: (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing; (ii) consists of a mixture of unbleached and bleached fibres; or (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns. (d) COLOURED (DYED OR PRINTED) YARN Yarn which: (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres; (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots; (iii) is obtained from slivers or rovings which have been printed; or (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn. The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54. (e) UNBLEACHED WOVEN FABRIC Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye. (f) BLEACHED WOVEN FABRIC Woven fabric which: (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece; (ii) consists of bleached yarn; or (iii) consists of unbleached and bleached yarn. (g) DYED WOVEN FABRIC Woven fabric which: (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or (ii) consists of coloured yarn of a single uniform colour. (h) WOVEN FABRIC OR YARNS OF DIFFERENT COLOURS Woven fabric (other than printed woven fabric) which : (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres); (ii) consists of unbleached or bleached yarn and coloured yarn; or (iii) consists of marl or mixture yarns. (In all cases, the yarn used in selvages and piece ends is not taken into consideration). (ij) PRINTED WOVEN FABRIC Woven fabric which has been printed in the piece, whether or not made from yarns of different colours. (The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process). The process of mecerisation does not affect the classification of yarns or fabrics within the above categories. 2.(A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 above for the classification of a product of Chapters 50 to 55 consisting of the same textile materials. (B) For the application of this rule : " (i) where appropriate, only the part which determines the classification under rule 3 for the interpretation of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) shall be taken into account; (ii) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the

ground fabric; (iii) in the case of embroidery of heading No. 58.05 only the ground fabrics shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone."; 21 . in Chapter 51" (i) for NOTES 2 and 3, the following NOTES shall be substituted, namely : " 2. In relation to products of heading Nos. 51.05, 51.06, 51.07,51.08,51.09, 51.10, 51.11 and 51.12 and the entries relating thereto. the expressions 'wool,' 'fine animal hair,' and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning. 3. In relation to products of heading Nos. 51.06, 51.07, 51.08 and 51.09, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount of 'manufacture.'"; (ii) In NOTE 4, for the words and figures "heading No. 51.07," the words and figures "heading Nos. 51.10, 51.11 and 5 I.I 2" shall be substituted; 22 . in Chapter 52, for the NOTES, the following NOTES shall be substituted, namely " NOTES 1. In relation to products of heading Nos. 52.04, 52.05 and 52.06, the process of dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'. 2. In relation to products of heading Nos. 52.03, 52.04, 52.05, 52.06, 52.07, 52.08 and 52.09 and the entries relating thereto, the expression "cotton" shall include waste and garnetted stock after they have been carded, combed or otherwise processed for spinning. 3. In relation to products of heading Nos. 52.07, 52.08 and 52.09, bleaching, mercerising, dyeing, printing, water-proofing, shrinkproofing, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'. "; 23 . in Chapter 54, for the NOTES, the following NOTES shall be substituted, namely : " NOTES 1. Throughout this Schedule, the term 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either :, (a) By polymerisation of organic monomers, such as polyimides, polyesters, polyurethanes or polyvinyl derivatives; or (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates. The terms 'synthetic' and 'artificial,' used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial; fibres as defined at (b). The terms 'man-made,' 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials.' 2. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55. 3. In relation to products of heading Nos. 54.01, 54.02, 54.03, 54.04 and 54.05, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'. 4. For the purposes of heading Nos. 54.06 and 54.07, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture'."; 24 . in Chapter 55, for the NOTES, the following NOTES shall be substituted, namely " 'NOTES 1. For the purposes of heading Nos, 55.01 and 55.02, synthetic filament tow and artificial filament tow apply only to tow, consisting or parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications: (a) Length of tow exceeding 2 metres; (b) Twist less than 5 turns per metre; (c) Measuring per filament less than 60 deniers; (d) Synthetic filament tow only; the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length; (e) Total measurement of tow more than 18,000 deniers. Tow of a length not exceeding 2 metre is to be classified in heading No. 55.03 or 55.04. 2. In relation to products of heading Nos. 55.09 and 55.10, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'. 3. In relation to products of heading Nos. 55.06, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12,55.13 and 55.14 and the entries relating thereto, the expression "staple fibres" shall include waste of synthetic staple fibres or filaments and waste of artificial staple fibres or filaments after they have been carded, combed or otherwise processed for spinning. 4. In relation to products of heading Nos. 55.11,55.12,55.13 and 55.14, bleaching, dyeing, printing, shrink-proofing, tentering, beat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture', 25 . in Chapter 57, NOTE 3 shall be omitted; 26 . in Chapter 58" (i) in NOTE 4, for the word "knitted," the word "knotted" shall be substituted; (ii) for NOTES 6 and 7, the following NOTES shall be substituted, namely : " '6. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means; (a) Woven fabrics of a width not exceeding 30 cm. whether

woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges; (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm. Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08. 7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes. 8. In relation to fabrics of this Chapter, bleaching, mercerising, dyeing, printing, water proofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.; 27 . in Chapter 59," (i) for NOTE I, the following NOTE shall be substituted, namely : " 1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and heading Nos. 58.03 and 58.06 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.;" (i) in NOTE 2" (ii) in clause (a), after sub-clause (5), the following sub-clause shall be inserted, namely : " (6) Textile products of heading No. 58.10,;" (i) clause (c) shall be omitted; (ii) for NOTES 3, 4 and 5, the following NOTES shall be substituted, namely : " 3. For the purposes of heading No. 59.05, the expression 'textile wall coverings' applies to products in rolls, of a width of not less than 45 cms., suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07). 4. For the purposes of heading No. 50.06, the expression 'rubberised textile fabrics' means : (a) Textile fabrics impregnated, coated, covered or laminated with rubber, (i) weighing not more than 1,500 g/m or (ii) weighing more than 1,500 g/m and containing more than 50 per cent. by weight of textile material; (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04; (c) Fabrics composed of parallel textile yarn agglomerated with rubber, irrespective of their weight per square metre; and (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than quilted textile products. 5. Heading No. 59.07 does not apply to : (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour; (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like); (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading; (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances; (e) Wood veneered on a backing of textile fabrics (Chapter 44); (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (Chapter 68); (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (Chapter 68); or (h) Metal foil on backing of textile fabrics (Section XV). (iv) in NOTE 6, for the figures "59.08," the figures "59.10" shall be substituted; (v) in NOTE 7" (a) in the opening line, for the figures "59.09," the figures "59.11" shall be substituted; (b) in clause (a), for the figures and word "59.07 and 59.08" the figures and word "59.08, 59.09 and 9.10" shall be substituted; (c) in clause (b), for the figures and word "59.07 and 59.08," the figures and word "59.08. 59.09 and 59.10" shall be substituted;" 28 . in Chapter 60" (i) for NOTE I, the following NOTE shall be substituted, namely " 1. This Chapter does not cover: (a) Crochet lace of heading No. 58.04; (b) Labels, badges or similar articles, knitted or crochted, of heading No. 58.07; or (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01"; (ii) after NOTE 3, the following NOTE shall be inserted, namely : " 4. In relation to products referred to in this Chapter, bleaching, nfercerising, dyeing, printing, waterproofing, shrink - proofing, tentering, heat-setting, creaseresistant, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.": 29 . in Chapter 68" (i) in sub-heading Nos. 6804.10,6804.20, 6804.30 and 6804.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (ii) in sub-heading No. 6807.00, for the entry in column (4), the entry "20%" shall be substituted; 30 . in Chapter 69" (i) in sub-heading Nos. 6905.00, 6906.90, 6907.00, 6908.10, 6909.10, 6909.20, 6909.30, 6909.90, 6910.00 and 6911.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (ii) in sub-heading No. 6906,10, for the entry in column (4), the entry "30%" shall be substituted; 31 . in Chapter 70, in sub-heading No. 7007.90, for the entry in column (4), the

entry "20%" shall be substituted; 32 . in Section XV, after NOTE 6, the following NOTE shall be inserted, namely : "7. In relation to the products of this section, the process of obtaining goods and materials by breaking up of ships, boats and other floating structures shall amount to 'manufacture'. "; 33 . in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos., the entry "15%" shall be substituted; 34 .in Chapter 83, in the sub-heading No. 8303.00, for the entry in column (4), the entry "20%" shall be substituted; 35 . in section XVI, in NOTE I, in clause (e), for figures "59.08" and "59.09," the figures "59.10" and "59.11" shall respectively be substituted; 36 . in Chapter 84" (i) in sub-heading Nos. 8409.00. 8466.00, 8470.00, 8471.00, 8472.00, 8473.00, 8481.99, 8482.00, 8483.00, 8484.00, 8485.10 and 8485.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted: (ii) in sub-heading Nos. 8414.10, 8414.91, 8415.00, 8418.00, 8419.00, 8476.11, 8476.91,8481.10 and 8481.91, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (iii) in sub-heading Nos. 8422.10, 8476.19 and 8476.99, for the entry in column (4), the entry "20%" shall be substituted; 37 . in Chapter 84," (i) in sub -heading Nos. 8503.00,8508.00 and 8525.00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (ii) in sub-heading Nos. 8502.00, 8504.00 and 8535.00, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (iii) in sub -heading No. 8536.10, for the entry in column (4), the entry "40%" shall be substituted; (iv) in sub-heading Nos. 8506.00, 8507.00, 8509.00, 8510.00, 8511.00, 8512.00, 8516.00, 8523.11, 8523.12, 8523.13, 8523.14,8523.19, 8523.20, 8523.90, 8524.10, 8524.21, 8524.22, 8524.23, 8524.24, 8524.29, 8524.30, 8524.90, 8543.00, 8545.00, 8546.00 and 8548.00, for the entry in column '(4) occurring against each of them, the entry "20%" shall be substituted; (v) in sub-heading No. 8544.00, for the entry in column (4), the entry "25%" shall be substituted; 38 . in Chapter 87, in sub-heading No. 8708.00 and 8714.00, for the entry in column (4), the entry " 15%" shall be substituted; 39 . in Chapter 89, in sub-heading Nos. 8901.00,8902.00, 8904.00,8905.00 and 8906.00, for the entry in column (4), the entry "Nil" shall be substituted; 40 . in Chapter 90, in sub-heading Nos. 9032.11 and 9032.91, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; 41 . in Chapter 94, in sub-heading No. 9404.00, for the entry in column (4), the entry "25%" shall be substituted; 42 . in Chapter 96, in sub-heading No. 9605.10, for the entry in column (4), the entry "40%" shall be substituted. Central Bare Acts

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