

**Finance Act, 2010****Schedule - The Third Schedule**

## THE THIRD SCHEDULE

(See section 62)

In the First Schedule to the Customs Tariff Act,--

(1) in Chapter 24, in heading 2402,--

(i) for the entry in column (2) occurring against the tariff item 2402 20 30, the entry "--Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 60 millimetres" shall be substituted;

(ii) for the entry in column (2) occurring against the tariff item 2402 20 40, the entry "--Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 60 millimetres but not exceeding 70 millimetres" shall be substituted;

(iii) for the entry in column (2) occurring against the tariff item 2402 20 50, the entry "--Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres" shall be substituted;

(iv) after tariff item 2402 20 50 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:--

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"2402 20 60	-- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	30%	-";

(2) in Chapter 27, --

(a) for sub-heading 2712 20 and tariff items 2712 20 10 and 2712 20 90 and the entries relating thereto, the following tariff item and entries shall be substituted, namely;--

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	kg.	10%	-";

(b) after tariff item 2712 90 30 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:--

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"2712 90 40	-- Paraffin wax containing by weight 0.75% or more of oil	kg.	10%	-";