Finance (No. 2) Act, 2004

Section 94 - Education Cess on Imported Goods

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(1) The Education Cess levied under section 91, in the case of goods specified in the First Schedule to the Customs Tariff Act, 1975(51 of 1975), being goods imported into India, shall be a duty of customs (in this section referred to as the Education Cess on imported goods), at the rate of two per cent., calculated on the aggregate of duties of customs which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under section 12 of the Customs Act, 1962(52 of 1962) and any sum chargeable on such goods under any other law for the time being in force, as an addition to, and in the same manner as, a duty of customs, but not including--

(a) the safeguard duty referred to in sections 8B and 8C of the Customs Tariff Act, 1975(51 of 1975);

(b) the countervailing duty referred to in section 9 of the Customs Tariff Act, 1975(52 of 1975);

(c) the anti-dumping duty referred to in section 9A of the Customs Tariff Act, 1975(51 of 1975); and

(d) the 1[Education Cess, and Secondary and Higher Education Cess levied under section 136 of the Finance Act, 2007] on imported goods.

(2) The Education Cess on imported goods shall be in addition to any other duties of customs chargeable on such goods, under the Customs Act, 1962(52 of 1962) or any other law for the time being in force.

(3) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Education Cess on imported goods as they apply in relation to the levy and collection of the duties of customs on such goods under the Customs Act, 1962 or the rules or the regulations, as the case may be.

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1. Substituted for "Education Cess" by the Finance Act, 2007.