

THE GAZETTE OF INDIA

EXTRAORDINARY
PART II-Section 1
PUBLISHED BY AUTHORITY

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 19th April, 2006

The following Act of Parliament received the assent of the President on the 18th March, 2006 and is hereby published for general information: -

THE FINANCE ACT, 2006

No. 21 of 2006

[18th April, 2006.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2006-2007.

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the Finance Act, 2006.

(2) Save as otherwise provided in this Act, sections 2 to 57 shall be deemed to have come into force on the 1st day of April, 2006.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2006, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided therein. - 43 of 1961

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows: -

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause

(i) shall be reduced by the amount of income-tax determined in accordance with sub-clause

(ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh thirty-five thousand rupees" had been substituted :

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh eighty-five thousand rupees" had been substituted:

Provided also that the amount of income-tax so arrived at, as reduced by the amount of rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided in that Paragraph and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or Chapter XII-H or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB or fringe benefits chargeable to tax under section 115WA of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge for purposes of the Union, calculated, -

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such income-tax where the total income or fringe benefits, as the case may be, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company at the rate of ten per cent. of such income-tax;

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such income-tax.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rate as specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of ten per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased, by a surcharge for purposes of the Union, calculated in each case, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such tax;

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such tax.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased, by a surcharge for purposes of the Union, calculated in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the amount or the aggregate of such amounts collected, and subject to the collection, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent, of such tax;

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such tax.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased by a surcharge for purposes of the Union, calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or Chapter XII-H or section 115JB or sub-section (IA) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115E and 115JB or fringe benefits chargeable to tax under section 115WA of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of "advance tax" where the total income or fringe benefits, as the case may be, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such "advance tax";

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year 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 the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh thirty-five thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh eighty-five thousand rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall be increased by a surcharge for purposes of the Union calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by a surcharge for purposes of the Union calculated in the manner provided therein, shall be further increased by an additional surcharge for purposes of the Union, to be called the "Education Cess on income-tax", so as to fulfil the commitment of the Government to provide and finance universalised quality basic education, calculated at the rate of two per cent. of such income-tax and surcharge.

(12) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 2006, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(i) in clause (24),—

(A) in sub-clause (ia),—

(a) after the words, brackets and figures "sub-clause (iv) or sub-clause (v)", the words, brackets, figures and letter "or by any university or other educational institution referred to in sub-clause (vi) or by any hospital or other institution referred to in sub-clause (via)" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1999;

(b) for the words, brackets, figures and letter "or by any university or other educational institution referred to in sub-clause (vi) or by any hospital or other institution referred to in sub-clause (via)", as so inserted by sub-item (a), the words, brackets, figures and letters

"or by any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or by any hospital or other institution referred to in sub-clause (iiiie) or sub-clause (via)" shall be substituted with effect from the 1st day of April, 2007;

(B) after sub-clause (vii), the following sub-clause shall be inserted with effect from the 1st day of April, 2007, namely:—

"(viiia) the profits and gains of any business of banking (including providing credit facilities) carried on by a co-operative society with its members;"

(ii) after clause (26), the following clauses shall be inserted, namely:—

'(26A) "infrastructure capital company" means such company which makes investments by way of acquiring shares or providing long-term finance to any enterprise or undertaking wholly engaged in the business referred to in subsection (4) of section 80-IA or sub-section (1) of section 80- IAB or an undertaking developing and building a housing project referred to in sub-section (10) of section 80-IB or a project for constructing a hotel of not less than three-star category as classified by the Central Government or a project for constructing a hospital with at least one hundred beds for patients;

(26B) "infrastructure capital fund" means such fund operating under a trust deed registered under the provisions of the Registration Act, 1908 established to raise monies by the trustees for investment by way of acquiring shares or providing long-term finance to any enterprise or undertaking wholly engaged in the business referred to in sub-section (4) of section 80-IA or sub-section (1) of section 80-IAB or an undertaking developing and building a housing project referred to in sub-section (10) of section 80-IB or a project for constructing a hotel of not less than three-star category as classified by the Central Government or a project for constructing a hospital with at least one-hundred beds for patients;';

(iii) in clause (37A), in sub-clause (iii), for the words and figures "an agreement entered into by the Central Government under section 90, whichever is applicable by virtue of the provisions of section 90;" the words, figures and letters "an agreement entered into by the Central Government under section 90, or an agreement notified by the Central Government under section 90A, whichever is applicable by virtue of the provisions of section 90, or section 90A, as the case may be;" shall be substituted with effect from the 1st day of June, 2006;

(iv) in clause (48), the Explanation shall be omitted.

Amendment of section 10.

4. In section 10 of the Income-tax Act,—

(a) in clause (6BB), for the words, figures and letters "or entered into after the 31st day of March, 2006 and approved by the Central Government in this behalf", the words, figures and letters "or entered into after the 31st day of March, 2007 and approved by the Central Government in this behalf" shall be substituted with effect from the 1st day of April, 2007;

(b) in clause (15A), in the proviso, for the words, figures and letters "the 1st day of April, 2006", the words, figures and letters "the 1st day of April, 2007" shall be substituted with effect from the 1st day of April, 2007;

(c) in clause (17), for sub-clause (iii), the following sub-clause shall be substituted with effect from the 1st day of April, 2007, namely:—

"(iii) any constituency allowance received by any person by reason of his membership of any State Legislature under any Act or rules made by that State Legislature;";

(d) in clause (23C),-

(i) after the eleventh proviso, the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

"Provided also that in case the fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in the first proviso makes an application on or after the 1st day of June, 2006 for the purposes of grant of exemption or continuance thereof, such application shall be made at any time during the financial year immediately preceding the assessment year from which the exemption is sought:";

(ii) after the twelfth proviso as so inserted, the following proviso shall be inserted with effect from the 1st day of April, 2007, namely:—

"Provided also that any anonymous donation referred to in section 115BBC on which tax is payable in accordance with the provisions of the said section shall be included in the total income;";

(e) in clause (23EA), for the words "any income", the words "any income, by way of contributions received from recognised stock exchanges and the members thereof," shall be substituted with effect from the 1st day of April, 2007;

(f) clause (23G) shall be omitted with effect from the 1st day of April, 2007;

(g) in clause (38),—

(i) before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2007, namely:—

"Provided that the income by way of long-term capital gain of a company shall be taken into account in computing the book profit and income-tax payable under section 115JB.";

(ii) in the Explanation, in clause (i), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted with effect from the 1st day of June, 2006;

(h) after clause (41), the following shall be inserted, namely:—

'(42) any specified income arising to a body or authority which—

(a) has been established or constituted or appointed under a treaty or an agreement entered into by the Central Government with two or more countries or a convention signed by the Central Government;

(b) is established or constituted or appointed not for the purposes of profit;

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

Explanation.—For the purposes of this clause, "specified income" means the income, of the nature and to the extent, arising to the body or authority referred to in this clause, which the Central Government may notify in this behalf.'.

Amendment of section 10B.

5. In section 10B of the Income-tax Act, in sub-section (1),—

(a) in the second proviso, for the word "also", the word "further" shall be substituted;

(b) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (1) of section 139."

Amendment of section 13.

6. In section 13 of the Income-tax Act, after sub-section (6) and before Explanation 1, the following sub-section shall be inserted with effect from the 1st day of April, 2007, namely:—

"(7) Nothing contained in section 11 or section 12 shall operate so as to exclude from the total income of the previous year of the person in receipt thereof, any anonymous donation referred to in section 115BBC on which tax is payable in accordance with the provisions of that section."

Amendment of section 14A.

7. Section 14A of the Income-tax Act shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-sections shall be inserted, with effect from the 1st day of April, 2007, namely:—

"(2) The Assessing Officer shall determine the amount of expenditure incurred in relation to such income which does not form part of the total income under this Act in accordance with such method as may be prescribed, if the Assessing Officer, having regard to the accounts of the assessee, is not satisfied with the correctness of the claim of the assessee in respect of such expenditure in relation to income which does not form part of the total income under this Act.

(3) The provisions of sub-section (2) shall also apply in relation to a case where an assessee claims that no expenditure has been incurred by him in relation to income which does not form part of the total income under this Act."

Amendment of section 17.

8. In section 17 of the Income-tax Act, in clause (2), after sub-clause (vi), in the proviso, with effect from the 1st day of April, 2007,—

(1) in clause (iii), after the words "Central Government", the words, brackets and figures "or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999," shall be inserted;

(ii) in clause (iv), after the words "Central Government", the words, brackets and figures "or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999," shall be inserted.-

Amendment of section 36.

9. In section 36 of the Income-tax Act, in sub-section (1),—

(a) for clause (ib), the following clause shall be substituted with effect from the 1st day of April, 2007, namely:—

"(ib) the amount of any premium paid by cheque by the assessee as an employer to effect or to keep in force an insurance on the health of his employees under a scheme framed in this behalf by—

(A) the General Insurance Corporation of India formed under section 9 of the General Insurance Business (Nationalisation) Act, 1972 and approved by the Central Government; or

(B) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999;"

(b) in clause (iiia), in the Explanation, clause (iii) shall be omitted;

(c) in clause (viii), in the Explanation, for clause (d), the following clause shall be substituted with effect from the 1st day of April, 2007, namely:—

'(d) "infrastructure facility" means—

(i) an infrastructure facility as defined in the Explanation to clause (i) of sub-section (4) of section 80-IA, or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette and which fulfils the conditions as may be prescribed;

(ii) an undertaking referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (4) of section 80-IA; and

(iii) an undertaking referred to in sub-section (10) of section 80-IB;'.
'.

Amendment of section 40.

10. In section 40 of the Income-tax Act, in clause (a), after sub-clause (ii),—

(a) the following Explanation shall be inserted, namely:—

"Explanation 1. —For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, any sum paid on account of any rate or tax levied includes and shall be deemed always to have included any sum eligible for relief of tax under section 90 or, as the case may be, deduction from the Indian income-tax payable under section 91.";

(b) after Explanation 1 as so inserted, the following Explanation shall be inserted with effect from the 1st day of June, 2006, namely:—

"Explanation 2.—For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, any sum paid on account of any rate or tax levied includes any sum eligible for relief of tax under section 90A;".

Amendment of section 43.

11. In section 43 of the Income-tax Act, in clause (5), in the proviso, in clause (d), for the brackets and letters "(aa)", the brackets and letters "(ac)", shall be substituted.

Amendment of section 43B.

12. In section 43B of the Income-tax Act,—

(a) after Explanation 3B, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

"Explanation 3C.—For the removal of doubts, it is hereby declared that a deduction of any sum, being interest payable under clause (d) of this section, shall be allowed if such interest has been actually paid and any interest referred to in that clause which has been converted into a loan or borrowing shall not be deemed to have been actually paid.";

(b) after Explanation 3C as so inserted, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1997, namely:—

"Explanation 3D.—For the removal of doubts, it is hereby declared that a deduction of any sum, being interest payable under clause (e) of this section, shall be allowed if such interest has been actually paid and any interest referred to in that clause which has been converted into a loan or advance shall not be deemed to have been actually paid.".

Amendment of section 54EC.

13. In section 54EC of the Income-tax Act, after sub-section (3), in the Explanation, for clause (b), the following clause shall be substituted, namely:—

'(b) "long-term specified asset" means any bond, redeemable after three years and issued on or after the 1st day of April, 2006,—

(i) by the National Highways Authority of India constituted under section 3 of the National Highways Authority of India Act, 1988, and notified by the Central Government in the Official Gazette for the purposes of this section; or

(ii) by the Rural Electrification Corporation Limited, a company formed and registered under the Companies Act, 1956, and notified by the Central Government in the Official Gazette for the purposes of this section.'

Amendment of section 54ED.

14. In section 54ED of the Income-tax Act, in sub-section (1), for the words "from the transfer of a long-term capital asset," the words, figures and letters "from the transfer before the 1st day of April, 2006, of a long-term capital asset," shall be substituted with effect from the 1st day of April, 2007.

Insertion of new section 80AC.

15. After section 80AB of the Income-tax Act, the following section shall be inserted, namely—

"80AC. Where in computing the total income of an assessee of the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or any subsequent assessment year, any deduction is admissible under section 80-IA or section 80-IAB or section 80-IB or section 80-IC, no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139."

Amendment of section 80C.

16. In section 80C of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2007— "

(a) in clause (xi), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(b) in clause (xiii), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(c) in clause (xiv), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(d) after clause (xx), the following shall be inserted, namely:—

(xxi) as term deposit—

(a) for a fixed period of not less than five years with a scheduled bank; and

(b) which is in accordance with a scheme framed and notified, by the Central Government, in the official Gazette for the purposes of this clause.

Explanation.—For the purposes of this clause, "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, or a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934.'. **23 of 1955. 38 of 1959. 5 of 1970. 40 of 1980. 2 of 1934.**

Amendment of section 80CCC.

17. In section 80CCC of the Income-tax Act, in sub-section (1), for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted with effect from the 1st day of April, 2007.

Amendment of section 80-IA.

18. In section 80-IA of the Income-tax Act, in sub-section (4), with effect from the 1st day of April, 2007—

(a) in clause (iii), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that in the case of any undertaking which develops, develops and operates or maintains and operates an industrial park, die provisions of this clause shall have effect as if for the figures, letters and words "31st day of March, 2006", the figures, letters and words "31 st day of March, 2009" had been substituted;';

(b) in clause (iv),—

(i) in sub-clause (a), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted;

(ii) in sub-clause (b), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted;

(iii) in sub-clause (c), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted.

Amendment of section 80P.

19. In section 80P of the Income-tax Act, after sub-section (3), the following shall be inserted with effect from the 1st day of April, 2007, namely:—

'(4) The provisions of this section shall not apply in relation to any co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank.

Explanation.—For the purposes of this sub-section,—

(a) "co-operative bank" and "primary agricultural credit society" shall have the meanings respectively assigned to them in Part V of the Banking Regulation Act, 1949; - 10 of 1949

(b) "primary co-operative agricultural and rural development bank" means a society having its area of operation confined to a taluk and the principal object of which is to provide for long-term credit for agricultural and rural development activities.'

Insertion of new section 90A.

20. In Chapter IX of the Income-tax Act, after section 90, the following section shall be inserted with effect from the 1st day of June, 2006, namely:—

Adoption by Central Government of agreements between specified associations for double taxation relief.

'90A. (1) Any specified association in India may enter into an agreement with any specified association in the specified territory outside India and the Central Government may, by notification in the Official Gazette, make such provisions as may be necessary for adopting and implementing such agreement—

(a) for the granting of relief in respect of—

(i) income on which have been paid both income-tax under this Act and income-tax in any specified territory outside India; or

(ii) income-tax chargeable under this Act and under the corresponding law in force in that specified territory outside India to promote mutual economic relations, trade and investment, or

(b) for the avoidance of double taxable of income under this Act and under the corresponding law in force in that specified territory outside India, or

(c) for exchange of information for the prevention of evasion or avoidance of income-tax chargeable under this Act or under the corresponding law in force in that specified territory outside India, or investigation of cases of such evasion or avoidance, or

(d) for recovery of income-tax under this Act and under the corresponding law in force in that specified territory outside India.

(2) Where a specified association in India has entered into an agreement with a specified association of any specified territory outside India under sub-section (1) and such agreement has been notified under that sub-section, for granting relief of tax, or as the case may be, avoidance of double taxation, then, in relation to the assessee to whom such

agreement applies, the provisions of this Act shall apply to the extent they are more beneficial to that assessee.

(3) Any term used but not defined in this Act or in the agreement referred to in sub-section (1) shall, unless the context otherwise requires, and is not inconsistent with the provisions of this Act or the agreement, have the same meaning as assigned to it in the notification issued by the Central Government in the Official Gazette in this behalf.

Explanation 1.—For the removal of doubts, it is hereby declared that the charge of tax in respect of a company incorporated in the specified territory outside India at a rate higher than the rate at which a domestic company is chargeable, shall not be regarded as less favourable charge or levy of tax in respect of such company.

Explanation 2.—For the purposes of this section, the expressions -

(a) "specified association" means any institution, association or body, whether incorporated or not, functioning under any law for the time being in force in India or the laws of the specified territory outside India and which may be notified as such by the Central Government for the purposes of this section;

(b) "specified territory" means any area outside India which may be notified as such by the Central Government for the purposes of this section.'

Amendment of section 92C.

21. In section 92C of the Income-tax Act, in sub-section (4), in the first proviso, for the words, figures and letters "section 10A or section 10B", the words, figures and letters "section 10A or section 10AA or section 10B" shall be substituted with effect from the 1st day of April, 2007.

Insertion of new section 115BBC.

22. In Chapter XII of the Income-tax Act, after section 115BBB; the following section shall be inserted with effect from the 1st day of April, 2007, namely:—

Anonymous donations to be taxed in certain cases.

115BBC. (1) Where the total income of an assessee, being a person in receipt of income on behalf of any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or any hospital or other institution referred to in sub-clause (iiiie) or sub-clause (via) or any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) of clause (23C) of section 10 or any trust or institution referred to in section 11, includes any income by way of any anonymous donation, the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of any anonymous donation, at the rate of thirty per cent.; and

(ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (i).

(2) The provisions of sub-section (1) shall not apply to any anonymous donation received by—

(a) any trust or institution created or established wholly for religious purposes;

(b) any trust or institution created or established wholly for religious and charitable purposes other than any anonymous donation made with a specific direction that such donation is for any university or other educational institution or any hospital or other medical institution run by such trust or institution.

(3) For the purposes of this section, "anonymous donation" means any voluntary contribution referred to in sub-clause (iia) of clause (24) of section 2, where a person receiving such contribution does not maintain a record of the identity indicating the name and address of the person making such contribution and such other particulars as may be prescribed.'

Amendment of section 115JAA.

23. In section 115JAA of the Income-tax Act, for sub-sections (2) and (3), the following sub-sections shall be substituted with effect from the 1st day of April, 2007, namely:—

"(2) The tax credit to be allowed under sub-section (1) shall be the difference of the tax paid for any assessment year under sub-section (1) of section 115JA and the amount of tax payable by the assessee on his total income computed in accordance with the other provisions of this Act:

Provided that no interest shall be payable on the tax credit allowed under subsection (1).

(2A) The tax credit to be allowed under sub-section (1A) shall be the difference of the tax paid for any assessment year under sub-section (1) of section 115JB and the amount of tax payable by the assessee on his total income computed in accordance with the other provisions of this Act:

Provided that no interest shall be payable on the tax credit allowed under sub-section (1A).

(3) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (4) and (5) but such carry forward shall not be allowed beyond the fifth assessment year immediately succeeding the assessment year in which tax credit becomes allowable under subsection (1).

(3A) The amount of tax credit determined under sub-section (2A) shall be carried forward and set off in accordance with the provisions of sub-sections (4) and (5) but such carry forward shall not be allowed beyond the seventh assessment year immediately succeeding the assessment year in which tax credit becomes allowable under subsection (1A).".

Amendment of section 115JB.

24. In section 115JB of the Income-tax Act, with effect from the 1st day of April, of section 2007-

(i) in sub-section (1);—

(a) for the words, figures and letters "the 1st day of April, 2001", the words, figures and letters "the 1st day of April, 2007" shall be substituted;

(b) for the words "seven and one-half per cent", at both the places where they occur, the words "ten per cent." shall be substituted;

(ii) in the Explanation occurring after sub-section (2), -

(a) in clause (f), for the words, figures, brackets and letters "section 10 [other than the provisions contained in clause (23G) thereof] or section 10A or section 10B or section 11 or section 12 apply,", the words, figures, brackets and letters "section 10 [other than the provisions contained in clause (38) thereof] or section 10A or section 10B or section 11 or section 12 apply; or" shall be substituted;

(b) after clause (f),—

(A) the following clause shall be inserted, namely:—

"(g) the amount of depreciation,";

(B) for the portion beginning with the words "if any amount", and ending with the words "as reduced by—", the following shall be substituted, namely:—

"if any amount referred to in clauses (a) to (g) is debited to the profit and loss account, and as reduced by—";

(c) in clause (ii), for the words, figures, brackets and letter "section 10 [other than the provisions contained in clause (23G) thereof]", the words, figures and brackets "section 10 [other than the provisions contained in clause (38) thereof]" shall be substituted;

(d) after clause (ii), the following clauses shall be inserted, namely:—

"(iia) the amount of depreciation debited to the profit and loss account (excluding the depreciation on account of revaluation of assets); or

(iib) the amount withdrawn from revaluation reserve and credited to the profit and loss account, to the extent it does not exceed the amount of depreciation on account of revaluation of assets referred to in clause (iia); or".

Amendment of section 115-O.

25. In section 115-O of the Income-tax Act, in sub-section (6), the words, brackets, figures and letter "not falling under clause (23G) of section 10" shall be omitted with effect from the 1st day of April, 2007.

Amendment of section 115R.

26. In section 115R of the Income-tax Act, in sub-section (2), in the proviso, in clause (b) the word "open-ended" shall be omitted with effect from the 1st day of June, 2006.

Amendment of section 115T.

27. In section 115T of the Income-tax Act, in the Explanation, in clause (b), with effect of section from 1st day of June, 2006—

(i) the word "open-ended" shall be omitted;

(ii) in sub-clause (ii), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted.

Amendment of section 115WB

28. In section 115WB of the Income-tax Act, with effect from the 1st day of April, 2007 —

(a) in sub-section (2),—

(i) in clause (D), in the proviso,—

(A) in clause (v), the word "and" occurring at the end shall be omitted;

(B) after clause (vi), the following clauses shall be inserted, namely:—

"(vii) being the expenditure on distribution of free samples of medicines or of medical equipment, to doctors; and

(viii) being the expenditure by way of payment to any person of repute for promoting the sale of goods or services of the business of the employer,";

(ii) in clause (F), the words and brackets "tour and travel (including foreign travel)" shall be omitted;

(iii) after clause (P), the following clause shall be inserted, namely:—

"(Q) tour and travel (including foreign travel).";

(b) in sub-section (3), after the words "payable by the employee", the words "or any benefit or amenity in the nature of free or subsidised transport or any such allowance provided by the employer to his employees for journeys by the employees from their residence to the place of work or such place of work to the place of residence" shall be inserted at the end.

Amendment of section 115WC.

29. In section 115WC of the Income-tax Act, with effect from the 1st day of April, 2007 —

(a) in sub-section (1),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) the amount of contribution, referred to in clause (c) of sub-section (1) of section 115WB, which exceeds one lakh rupees in respect of each employee;";

(ii) after clause (d), the following clause shall be inserted, namely:—

"(e) five per cent. of the expenses referred to in clause (Q) of sub-section (2) of section 115WB.";

(b) in sub-section (2),—

(i) after clause (a), the following clauses shall be inserted, namely:—

'(aa) in the case of an employer engaged in the business of carriage of passengers or goods by aircraft, the value of fringe benefits for the purposes referred to in clause (B) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent". referred to in clause (c) of sub-section (1);

(ab) in the case of an employer engaged in the business of carriage of passengers or goods by ship, the value of fringe benefits for the purposes referred to in clause (B) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of subsection (1);';

(ii) after clause (d), the following clauses shall be inserted, namely:—

'(da) in the case of an employer engaged in the business of carriage of passengers or goods by aircraft, the value of fringe benefits for the purposes referred to in clause (G) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of sub-section (1);

(db) in the case of an employer engaged in the business of carriage of passengers or goods by ship, the value of fringe benefits for the purposes referred to in clause (G) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of subsection (1);

Amendment of section 120.

30. In section 120 of the Income-tax Act, in sub-section (1), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April 1988, namely:—

"Explanation.— For the removal of doubts, it is hereby declared that any income-tax authority, being an authority higher in rank, may, if so directed by the Board, exercise the powers and perform the functions of the income-tax authority lower in rank and any such direction issued by the Board shall be deemed to be a direction issued under sub-section (1).".

Amendment of section 139.

31. In section 139 of the Income-tax Act,—

(I) in sub-section (1), in the first proviso, after clause (vi), for the words "during the previous year", the words, figures and letters "during any previous year ending before the 1st day of April, 2005" shall be substituted;

(II) in sub-section (9), in the Explanation,—

(A) in clause (c), in sub-clause (i),—

(a) for the words "deducted at source", the words "deducted or collected at source" shall be substituted with effect from the 1st day of April, 2007;

(b) for the words, figures and letters "before the 1st day of April, 2006", the words, figures and letters "before the 1st day of April, 2008" shall be substituted;

(c) in the proviso, with effect from the 1st day of April, 2007,—

(i) for the words "claimed to have been deducted at source", the words "claimed to have been deducted or collected at source" shall be substituted;

(ii) for clause (a), the following clause shall be substituted, namely:—

"(a) a certificate for tax deducted or collected was not furnished under section 203 or section 206C to the person furnishing his return of income;"

(B) after clause (f), the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

"Provided that the Board may, by rules made by it,—

(a) dispense, for a class or classes of persons, with any of the conditions specified in clauses (a) to (f); or

(b) include any of the conditions specified in clauses (a) to (f) of this Explanation in the form of return prescribed under sub-section (1) or sub-section (6) of this section."

Amendment of section 139A.

32. In section 139A of the Income-tax Act,—

(a) after sub-section (1A), the following sub-section shall be inserted with effect from the 1st day of June, 2006, namely:—

"(1B) Notwithstanding anything contained in sub-section (1), the Central Government may, for the purpose of collecting any information which may be useful for or relevant to the purposes of this Act, by notification in the Official Gazette, specify, any class or classes of persons who shall apply to the Assessing Officer for the allotment of the permanent account number and such persons shall, within such time as mentioned in that notification, apply to the Assessing Officer for the allotment of a permanent account number.";

(b) for sub-section (2), the following sub-section shall be substituted with effect from the 1st day of June, 2006, namely:—

"(2) The Assessing Officer, having regard to the nature of the transactions as may be prescribed, may also allot a permanent account number, to any other person (whether any tax is payable by him or not), in the manner and in accordance with the procedure as may be prescribed.";

(c) in sub-section (5B), after clause (iii), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

"(iv) in all quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 200:";

(d) in sub-section (5C), for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007;

(e) in sub-section (5D),—

(A) in the opening portion, for the word "seller", the word "person" shall be substituted with effect from the 1st day of April, 2007;

(B) after clause (ii), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

"(iii) in all quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 206C".

Insetion of new section 139B.

33. After section 139A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2006, namely:—

Scheme for submissions of returns through Tax Return Preparers.

'139B. (1) For the purpose of enabling any specified class or classes of persons in preparing and furnishing returns of income, the Board may, without prejudice to the provisions of section 139, frame a Scheme, by notification in the Official Gazette, providing that such persons may furnish their returns of income through a Tax Return Preparer authorised to act as such under the Scheme.

(2) Every Tax Return Preparer shall assist the persons furnishing the return of income in such manner as may be specified in the Scheme framed under this section and affix his signature on such return.

(3) For the purposes of this section,—

(a) "Tax Return Preparer" means any individual, [not being a person referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (2) of section 288 or an employee of the

"specified class or classes of persons"], who has been authorised to act as a Tax Return Preparer under the Scheme framed under this section;

(b) "specified class or classes of persons" means any person, other than a company or a person, whose accounts are required to be audited under section 44AB or under any other law for the time being in force, who is required to furnish a return of income under this Act.

(4) The Scheme framed by the Board under this section may provide for the following, namely:—

(a) the manner in which and the period for which the Tax Return Preparers shall be authorised under sub-section (3);

(b) the educational and other qualifications to be possessed, and the training and other conditions required to be fulfilled, by a person to act as a Tax Return Preparer;

(c) the code of conduct for the Tax Return Preparers;

(d) the duties and obligations of the Tax Return Preparers;

(e) the circumstances under which the authorisation given to a Tax Return Preparer may be withdrawn;

(f) any other matter which is required to be, or may be, specified by the Scheme for the purposes of this section.

(5) The Scheme framed by the Board under this section shall be laid, as soon as may be after it is framed, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the Scheme or both Houses agree that the Scheme should not be framed, the Scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Scheme.'

Amendment of Section 140A.

34. In section 140A of the Income-tax Act, with effect from the 1st day of April, 2007,—

(a) in sub-section (1), for the words "after taking into account the amount of tax, if any, already paid under any provision of this Act", the following shall be substituted, namely:—

"after taking into account,—

(i) the amount of tax, if any, already paid under any provision of this Act;

(ii) any tax deducted or collected at source;

(iii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;

(iv) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

(v) any tax credit claimed to be set off in accordance with the provisions of section 115JAA,";

(b) in sub-section (1A), for clause (/), the following clause shall be substituted, namely:—

"(i) under section 234A shall be computed on the amount of the tax on the total income as declared in the return as reduced by the amount of,—

(a) advance tax, if any, paid;

(b) any tax deducted or collected at source;

(c) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;

(d) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

(e) any tax credit claimed to be set off in accordance with the provisions of section 115JAA;";

(c) in sub-section (1B), for the Explanation, the following Explanation shall be substituted, namely:—

'Explanation.—For the purposes of this sub-section, "assessed tax" means the tax on the total income as declared in the return as reduced by the amount of-

(i) tax deducted or collected at source, in accordance with the provisions of Chapter XVII, on any income which is subject to such deduction or collection and which is taken into account in computing such total income;

(ii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;

(iii) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

(iv) any tax credit claimed to be set off in accordance with the provisions of section 115JAA.'.

Amendment of section 142.

35. In section 142 of the Income-tax Act, in sub-section (1), in clause (i), -

(a) for the words, brackets and figures "within the time allowed under subsection (1) of section 139", the words, brackets and figures "within the time allowed under sub-section (1) of section 139 or before the end of the relevant assessment year" shall be substituted;

(b) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1990, namely:—

"Provided that where any notice has been served under this sub-section for the purposes of this clause after the end of the relevant assessment year commencing on or after the 1st day of April, 1990 to a person who has not made a return within the time allowed under sub-section (1) of section 139 or before the end of the relevant assessment year, any such notice issued to him shall be deemed to have been served in accordance with the provisions of this subsection."

Amendment of section 148.

36. In section 148 of the Income-tax Act, in sub-section (1), -

(i) the following provisos shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1991, namely:—

"Provided that in a case-

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005 in response to a notice served under this section, and

(b) subsequently a notice has been served under sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to sub-section (2) of section 143, as it stood immediately before the amendment of said sub-section by the Finance Act, 2002 but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice: - 20 of 2002.

Provided further that in a case—

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005, in response to a notice served under this section, and

(b) subsequently a notice has been served under clause (ii) of sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to clause (ii) of sub-section (2) of section 143, but before the expiry of the time limit for making the assessment, reassessment or re-computation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice.";- 20 of 2002.

(ii) after the second proviso as so inserted by clause (1), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2005, namely:—

"Explanation.—For the removal of doubts, it is hereby declared that nothing contained in the first proviso or the second proviso shall apply to any return which has been furnished on or after the 1st day of October, 2005 in response to a notice served under this section."

Amendment of section 153.

37. In section 153 of the Income-tax Act, with effect from the 1st day of June, 2006,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

'Provided that in case the assessment year in which the income was first assessable is the assessment year commencing on the 1st day of April, 2004 or any subsequent assessment year, the provisions of clause (a) shall have effect as if for the words "two years", the words "twenty-one months" had been substituted.'

(b) in sub-section (1A), for the words "two years", the words "twenty-one months" shall be substituted;

(c) in sub-section (1B), for the words "one year", the words "nine months" shall be substituted;

(d) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the notice under section 148 was served on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words "one year", the words "nine months" had been substituted.'

(e) in sub-section (2A), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the order under section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Commissioner on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words "one year", the words "nine months" had been substituted.'

Amendment of section 153B.

38. In section 153B of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

"Provided further that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed during the financial year commencing on the 1st day of April, 2004 or any subsequent financial year,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect as if for the words "two years" the words "twenty-one months" had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of twenty-one months from the end of the financial year in which the last of the authorisations for search under section 132 or

for requisition under section 132A was executed or nine months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later.'

Amendment of section 155.

39. In section 155 of the Income-tax Act, in sub-section (14), with effect from the 1st day of April, 2007 —

(a) for the words and figures "credit for tax deducted in accordance with the provisions of section 199", the words, figures and letter "credit for tax deducted or collected in accordance with the provisions of section 199 or, as the case may be, section 206C" shall be substituted;

(b) for the word and figures "section 203", the words, figures and letter "section 203 or section 206C" shall be substituted;

(c) in the proviso, for the words "income from which the tax has been deducted", the words "income from which the tax has been deducted or income on which the tax has been collected" shall be substituted.

Amendment of section 194A.

40. In section 194A of the Income-tax Act, in sub-section (3), Explanation 2 shall be omitted.

Amendment of section 199.

41. In section 199 of the Income-tax Act, in sub-section (3), for the figures, letters and words " 1st day of April, 2006", the figures, letters and words " 1st day of April, 2008" shall be substituted.

Amendment of section 201.

42. In section 201 of the Income-tax Act, in sub-section (1A), after the words "such tax is actually paid", occurring at the end, the words, brackets and figures "and such interest shall be paid before furnishing the quarterly statement for each quarter in accordance with the provisions of sub-section (5) of section 200" shall be inserted with effect from the 1 st day of June, 2006.

Amendment of section 203.

43. In section 203 of the Income-tax Act, in sub-section (3), for the figures, letters and words " 1st day of April, 2006", the figures, letters and words " 1st day of April, 2008 " shall be substituted.

Amendment of section 203A.

44. In section 203A of the Income-tax Act, in sub-section (2), after clause (b), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

"(ba) in all the quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 200 or sub-section (3) of section 206C;"

Amendment of section 203AA.

45. In section 203AA of the Income-tax Act, for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2008" shall be substituted.

Amendment of section 206.

46. In section 206 of the Income-tax Act, in sub-section (1), for the words "responsible for deducting tax", the words, figures and letters "responsible for deducting tax before the 206-1st day of April, 2005" shall be substituted.

Amendment of section 206C.

47. In section 206C of the Income-tax Act,—

(a) in sub-section (4), in the proviso, for the figures, letters and words " 1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted;

(b) in sub-section (5),—

(i) in the first proviso, for the figures, letters and words " 1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted;

(ii) in the second proviso, for the words "after the end of each financial year", the words, figures and letters "after the end of each financial year beginning on or after the 1st day of April, 2008" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2005;

(c) In sub-section (5A), for the words "collecting tax", the words, figures and letters "collecting tax before the 1st day of April, 2005" shall be substituted;

(d) after sub-section (6), the following sub-section shall be inserted with effect from the 1st day of April, 2007, namely:—

"(6A) If any person responsible for collecting tax in accordance with the provisions of this section does not collect the whole or any part of the tax or after collecting, fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences which he may incur, be deemed to be an assessee in default in respect of the tax:

Provided that no penalty shall be charged under section 221 from such person unless the Assessing Officer is satisfied that the person has without good and sufficient reasons failed to collect and pay the tax.";

(e) in sub-section (7),—

(i) for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007;

(ii) after the words "tax was actually paid", occurring at the end, the words, brackets and figure "and such interest shall be paid before furnishing the quarterly statement for each quarter in accordance with the provisions of sub-section (3)" shall be inserted with effect from the 1st day of June, 2006;

(f) in sub-section (8), for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007.

Amendment of section 234A.

48. In section 234A of the Income-tax Act, in sub-section (1), after clause (b), for the words, brackets and figures "on the amount of the tax on the total income as determined under sub-section (1) of section 143 or on regular assessment as reduced by the advance tax, if any, paid and any tax deducted or collected at source", the following shall be substituted with effect from the 1st day of April, 2007, namely:—

"on the amount of the tax on the total income as determined under sub-section (1) of section 143, and where a regular assessment is made, on the amount of the tax on the total income determined under regular assessment, as reduced by the amount of,—

(i) advance tax, if any, paid;

(ii) any tax deducted or collected at source;

(iii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iv) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(v) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(vi) any tax credit allowed to be set off in accordance with the provisions of section 115JAA."

Amendment of section 234B.

49. In section 234B of the Income-tax Act, in sub-section (1), for Explanation I, the following Explanation shall be substituted with effect from the 1st day of April, 2007, namely:—

'Explanation 1.— In this section, "assessed tax" means the tax on the total income determined under sub-section (1) of section 143 and where a regular assessment is made,

the tax on the total income determined under such regular assessment as reduced by the amount of,—

(i) any tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income;

(ii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iii) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(iv) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(v) any tax credit allowed to be set off in accordance with the provisions of section 115JAA.'

Amendment of section 234C.

50. In section 234C of the Income-tax Act, in sub-section (1), for the Explanation, the following Explanation shall be substituted with effect from the 1st day of April, 2007, namely:—

'Explanation.—In this section, "tax due on the returned income" means the tax chargeable on the total income declared in the return of income furnished by the assessee for the assessment year commencing on the 1st day of April immediately following the financial year in which the advance tax is paid or payable, as reduced by the amount of,—

(i) any tax deductible or collectible at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income;

(ii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iii) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(iv) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(v) any tax credit allowed to be set off in accordance with the provisions of section 115JAA.'

Amendment of section 246A.

51. In section 246A of the Income-tax Act, in sub-section (1), in clause (n), for the word, figures and letter "section 271C", the words, figures and letters "section 271C, section 271CA" shall be substituted with effect from the 1st day of April, 2007.

Amendment of section 271CA.

52. After section 271C of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2007, namely:—

Penalty of failure to collect tax at source.

"271CA. (1) If any person fails to collect the whole or any part of the tax as required by or under the provisions of Chapter XVII-BB, then, such person shall be liable to pay, by way of penalty, a sum equal to the amount of tax which such person failed to collect as aforesaid.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner."

Amendment of section 272A.

53. In section 272A of the Income-tax Act, in sub-section (2), in the proviso, after the words, figures and letter "returns under sections 206 and 206C", the words, brackets, figures : and letter "and statements under sub-section (3) of section 200 or the proviso to sub-section (5) of section 206C" shall be inserted with effect from the 1st day of June, 2006.

Amendment of section 272BB.

54. In section 272BB of the Income-tax Act, with effect from the 1st day of June, 2006,-

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

'(1A) If a person who is required to quote his "tax deduction account number" or, as the case may be, "tax collection account number" or "tax deduction and collection account number" in the challans or certificates or statements or other documents referred to in sub-section (2) of section 203A, quotes a number which is false, and which he either knows or believes to be false or does not believe to be true, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum often thousand rupees.';

(ii) in sub-section (2), after the word, brackets and figure "sub-section (1)", the words, brackets, figure and letter "or sub-section (1A)" shall be inserted.

Amendment of section 273B.

55. In section 273B of the Income-tax Act,—

(a) for the word, figures and letter "section 271C", the words, figures and letters "section 271C, section 271CA" shall be substituted with effect from the 1st day of April, 2007;

(b) for the words, brackets, figures and letters "sub-section (1) of section 272BB", the words, brackets, figures and letters "sub-section (1) or sub-section (IA) of section 272BB" shall be substituted with effect from the 1st day of June, 2006.

Amendment of Fourth Schedule.

56. In the Fourth Schedule to the Income-tax Act, in Part A, with effect from the 1st day of April, 2007,—

(a) in rule 3, after sub-rule (1), the following proviso shall be inserted, namely:—

"Provided that in a case where recognition has been accorded to any provident fund on or before the 31st day of March, 2006 and such provident fund does not satisfy the conditions set out in clause (ea) of rule 4, the recognition to such fund shall be withdrawn, if such fund does not satisfy, on or before the 31st day of March, 2007, the conditions set out in the said clause and any other condition which the Board may, by rules specify, in this behalf.";

(b) in rule 4, after clause (e), the following clause shall be inserted, namely:—

"(ea) the fund of an establishment to which the provisions of subsection (3) or sub-section (4) of section 1 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 apply, and such establishment has been exempted under section 17 of the said Act from the operation of all or any of the provisions of any Scheme referred to in that section;" - 19 of 1952.

Wealth-tax

Amendment of Act 27 of 1957.

57. In section 17A of the Wealth-tax Act, with effect from the 1st day of June, 2006,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, 1957. namely:—

'Provided further that in case the assessment year in which the net wealth was first assessable is the assessment year commencing on the 1st day of April, 2004 or any subsequent year, the provisions of this sub-section shall have effect as if for the words "two years", the words "twenty-one months" had been substituted.';

(b) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the notice under sub-section (1) of section 17 was served on or after the 1st day of April, 2005, the provisions of this subsection shall have effect as if for the words "one year", the words "nine months" had been substituted.';

(c) in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the order under section 23A or section 24 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 25 is passed by the Commissioner, on or after the 1st day of April, 2005, the provisions of this

sub-section shall have effect as if for the words "one year", the words "nine months" had been substituted.'

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 23.

58. In section 23 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), in sub-section (2), the following proviso shall be inserted, namely:—

"Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."

Amendment of section 68.

59. In section 68 of the Customs Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the owner of any such warehoused goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."

Amendment of notifications issued under section 25 of Customs Act.

60. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) numbers G.S.R. 423(E), dated the 20th April, 1992 and G.S.R. 619(E), dated the 17th September, 2004, issued under sub-section (1) of section 25 of the Customs Act, shall stand amended and shall be deemed to have been amended in the manner as specified against each of them in column (3) of the Second Schedule, on and from the corresponding date mentioned in column (4) of that Schedule, retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) Notwithstanding the expiration of the notifications referred to in sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Customs tariff

Amendment of section 9.

61. In section 9 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) - 51 of 1975.

(a) in sub-section (1), in the Explanation, in clause (a), for the words "within the territory of the exporting or producing country", the words "in the exporting or producing country or territory" shall be substituted;

(b) after sub-section (7), the following sub-section shall be inserted, namely:—

"(7A) Unless otherwise provided, the provisions of the Customs Act, 1962 and the rules and regulations made thereunder, relating to the date for determination of rate of duty, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act." - 52 of 1962.

Amendment of section 9A.

62. In section 9A of the Customs Tariff Act, in sub-section (1), in the Explanation, in clause (c), in sub-clause (i), for the words "meant for consumption", the words "destined for consumption" shall be substituted.

Amendment of First Schedule.

63. In the Customs Tariff Act, the First Schedule shall,—

(a) be amended in the manner specified in the Third Schedule; and

(b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Fourth Schedule.

Excise

Amendment of section 12C.

64. In section 12C of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (2), after clause (c), the following clause shall be inserted, namely: - 1 of 1944.

"(d) the surplus amount referred to in sub-section (6) of section 73A of the Finance Act, 1994." - 32 of 1994.

Amendment of section 23C.

65. In section 23C of the Central Excise Act, in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

"(f) determination of the liability to pay duties of excise on any goods under this Act".

Amendment of Third Schedule.

66. In the Central Excise Act, the Third Schedule shall,—

(a) with effect from the 1st day of January, 2007, be amended in the manner specified in Part I of the Fifth Schedule; and

(b) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in Part II of the said Fifth Schedule.

Excise tariff

Amendment of First Schedule to Act 5 of 1986.

67. In the Central Excise Tariff Act, 1985, the First Schedule shall,—

(a) be amended in the manner specified in the Sixth Schedule; and

(b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Seventh Schedule.

Service tax

Amendment of Act 32 of 1944.

68. In the Finance Act, 1994,—

(A) in section 65, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

(1) in clause (3), for the words "commercial concern", the word "person" shall be substituted;

(2) for clause (3b), the following clause shall be substituted, namely:—

'(3b) "aircraft operator" means any person who provides the service of transport of goods or passengers by aircraft;';

(3) after clause (7), the following clause shall be inserted, namely:—

'(7a) "auction of property" includes calling the auction or providing a facility, advertising or illustrating services, pre-auction price estimates, short-term storage services, repair or restoration services in relation to auction of property;';

(4) after clause (9), the following clauses shall be inserted, namely:—

'(9a) "automated teller machine" means an interactive automatic machine designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions;

(9b) "automated teller machine operations, maintenance or management service" means any service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value-added services;

(9c) "banker to an issue" means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934, carrying on the activities relating to an issue including acceptance of application, application money, allotment money and call money, refund of application money, payment of dividend and interest warrants; - 2 of 1934

(5) in clause (12), in sub-clause (a),—

(a) for the words "commercial concern", the words "any other person" shall be substituted;

(b) item (ii) shall be omitted;

(c) for item (viii), the following items shall be substituted, namely:—

"(viii) banker to an issue services; and

(ix) other financial services, namely, lending; issue of pay order, demand draft, cheque, letter of credit and bill of exchange; transfer of money including telegraphic transfer, mail transfer and electronic transfer; providing bank guarantee, overdraft facility, bill discounting facility, safe deposit locker, safe vaults; operation of bank accounts;";

(6) in clause (19), in the Explanation, in clause (b), for the words "developing or maintaining of computer software, or computerised data processing", the words "or developing of computer software" shall be substituted;

(7) in clause (31), for the words "an engineering firm", the words "any body corporate or any other firm" shall be substituted;

(8) in clause (33), for the words "a commercial concern", the words "any person" shall be substituted;

(9) after clause (33), the following clause shall be inserted, namely:—

'(33a) "credit card, debit card, charge card or other payment card service" includes any service provided,—

(i) by a banking company, financial institution including non- banking financial company or any other person (hereinafter referred to as the issuing bank), issuing such card to a card holder;

(ii) by any person to an issuing bank in relation to such card business, including receipt and processing of application, transfer of embossing data to issuing bank's personalisation agency, automated teller machine personal identification number generation, renewal or replacement of card, change of address, enhancement of credit limit, payment updation and statement generation;

(iii) by any person, including an issuing bank and an acquiring bank, to any other person in relation to settlement of any amount transacted through such card.

Explanation.—For the purposes of this sub-clause, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card;

(iv) in relation to joint promotional cards or affinity cards or co-branded cards;

(v) in relation to promotion and marketing of goods and services through such card;

(vi) by a person, to an issuing bank or the holder of such card, for making use of automated teller machines of such person; and

(vii) by the owner of trade marks or brand name to the issuing bank under an agreement, for use of the trade mark or brand name and other services in relation to such card, whether or not such owner is a club or association and the issuing bank is a member of such club or association.

Explanation.—For the purposes of this sub-clause, an issuing bank and the owner of trade marks or brand name shall be treated as separate persons:;

(10) in clause (34), for the words "commercial concern", the word "person" shall be substituted;

(11) after clause (35), the following clause shall be inserted, namely:—

'(35a) "customs airport" means an airport appointed as such under clause (a) of sub-section (1) of section 7 of the Customs Act, 1962;'; - 52 of 1962

(12) in clause (38), for the words "commercial concern", the word "person" shall be substituted;

(13) in clause (39a), in sub-clause (i), for the words "machinery or equipment", the words "machinery, equipment or structures, whether prefabricated or otherwise" shall be substituted;

(14) in clause (50b), for the words "commercial concern which", the words "person who" shall be substituted;

(15) after clause (56), the following clauses shall be inserted, namely:—

'(56a) "international journey", in relation to a passenger, means his journey from any customs airport on board any aircraft to a place outside India;

"(56b) "internet" means a global information system which is logically linked together by a globally unique address, based on Internet Protocol or its subsequent enhancements or upgradations and is able to support communications using the Transmission Control Protocol or Internet Protocol suite or its subsequent enhancements or upgradations and all other Internet Protocol compatible protocols;";

(16) after clause (57), the following clause shall be inserted, namely:—

'(57a) "internet telephony" means telecommunication service through internet and includes fax, audio conferencing and video conferencing;';

(17) in clause (58), for the words "in India", the words "and includes a reinsurer" shall be substituted;

(18) after clause (59), the following clause shall be inserted, namely:—

'(59a) "issue" means an offer of sale or purchase of securities to, or from, the public or the holder of securities;';

(19) for clause (64), the following clause shall be substituted, namely:—

'(64) "management, maintenance or repair" means any service provided by—

(i) any person under a contract or an agreement; or

(ii) a manufacturer or any person authorised by him, in relation to,-

(a) management of properties, whether immovable or not;

(b) maintenance or repair of properties, whether immovable or not; or

(c) maintenance or repair including reconditioning or restoration, or servicing of any goods, excluding a motor vehicle;';

(20) in clause (65), for the words "relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation", the words "in relation to financial management, human resources management, marketing management, production management, logistics management, procurement and management of information technology resources or other similar areas of management" shall be substituted;

(21) in clauses (68) and (69), for the words "commercial concern" wherever they occur, the word "person" shall be substituted;

(22) after clause (77b), the following clause shall be inserted, namely:—

'(77c) "passenger" means any person boarding, at any customs airport, an aircraft for performing an international journey, but does not include—

(i) a person who has arrived at such customs airport from a place outside India and is in transit through India, provided that he does not pass through immigration and does not leave customs area and continues his journey to a place outside India; and

(ii) a person employed or engaged by the aircraft operator in any capacity on board the aircraft;';

(23) in clause (79), for the words "a commercial concern", the words "any person" shall be substituted;

(24) in clause (86b), for the words "a commercial concern which", the words "any person who" shall be substituted;

(25) after clause (86b), the following clause shall be inserted, namely:—

'(86c) "public relations" includes strategic counselling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and 2\$ promotions, events and communications and crisis communications;';

(26) after clause (89b), the following clause shall be inserted, namely:—

'(89c) "registrar to an issue" means any person carrying on the activities in relation to an issue including collecting application forms from investors, keeping a record of applications and money received from investors or paid to the seller of securities, assisting in determining the basis of allotment of securities, finalising the list of persons entitled to allotment of securities and processing and despatching allotment letters, refund orders or certificates and other related documents;';

(27) in clause (94), for the words "commercial concern", the word "person" shall be substituted;

(28) after clause (95), the following clause shall be inserted, namely:—

'(95a) "share transfer agent" means any person who maintains the record of holders of securities and deals with all matters connected with the transfer or redemption of securities or activities incidental thereto;';

(29) after clause (96), the following clause shall be inserted, namely:—

'(96a) "ship management service" includes,—

(i) the supervision of the maintenance, survey and repair of ship;

(ii) engagement or providing of crews;

(iii) receiving the hire or freight charges on behalf of the owner;

(iv) arrangements for loading and unloading;

(v) providing for victualling or storing of ship;

(vi) negotiating contracts for bunker fuel and lubricating oil;

(vii) payment, on behalf of the owner, of expenses incurred in providing services or in relation to the management of ship;

(viii) the entry of ship in a protection or indemnity association;

(ix) dealing with insurance, salvage and other claims; and

(x) arranging of insurance in relation to ship;';

(30) in clause (99), for the words "commercial concern", the word "person" shall be substituted;

(31) after clause (99), the following clause shall be inserted, namely:—

'(99a) "sponsorship" includes naming an event after the sponsor, displaying the sponsor's company logo or trading name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition; but does not include any financial or other support in the form of donations or gifts, given by the donors subject to the condition that the service provider is under no obligation to provide anything in return to such donors;';

(32) after clause (104b), the following shall be inserted, namely:—

'(104c) "support services of business or commerce" means services provided in relation to business or commerce and includes evaluation of prospective customers, telemarketing, processing of purchase orders and fulfilment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation.—For the purposes of this clause, the expression "infrastructural support services" includes providing office along with office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security;';

(33) in clause (105),

(a) for the words "policy holder" wherever they occur, the words "policy holder or any person" shall be substituted;

(b) for the word "insurer" wherever it occurs, the words "insurer, including re-insurer" shall be substituted;

(c) in sub-clause (zc), for the words "commercial concern", the word "person" shall be substituted;

(d) in sub-clause (zh), for the words "a commercial concern", the words "any person" shall be substituted;

(e) in sub-clause (zm), for the words "commercial concern", the words "any other person" shall be substituted;

(f) in sub-clause (zsb), for the words "a commercial concern", the words "any person" shall be substituted;

(g) in sub-clause (zsg), for the words "maintenance or repair", the words "management, maintenance or repair" shall be substituted;

(h) in sub-clause (zsh), for the words "a commercial concern", the words "any other person" shall be substituted;

(i) after sub-clause (zzh), the following shall be inserted, namely:—

(zzi) to any person, by a registrar to an issue, in relation to sale or purchase of securities;

(zzj) to any person, by a share transfer agent, in relation to securities;

(zzk) to any person, by any other person, in relation to automated teller machine operations, maintenance or management service, in any manner;

(zsl) to a banking company or a financial institution including a non-banking financial company or any other body corporate or a firm, by any person, in relation to recovery of any sums due to such banking company or financial institution, including a non-banking financial company, or any other body corporate or a firm, in any manner;

(zsm) to any person, by any other person, in relation to sale of space or time for advertisement, in any manner; but does not include sale of space for advertisement in print media and sale of time slots by a broadcasting agency or organisation.

Explanation 1.—For the purposes of this sub-clause, "sale of space or time for advertisement" includes,—

(i) providing space or time, as the case may be, for display, advertising, showcasing of any product or service in video programmes, television programmes or motion pictures or music albums, or on billboards, public places, buildings, conveyances, cell phones, automated teller machines, internet;

(ii) selling of time slots on radio or television by a person, other than a broadcasting agency or organisation; and

(iii) aerial advertising.

Explanation 2.—For the purposes of this sub-clause, "print media" means "book" and "newspaper" as defined in subsection (1) of section 1 of the Press and Registration of Books Act, 1867; - 25 of 1867.

(zzzn) to any body corporate or firm, by any person receiving sponsorship, in relation to such sponsorship, in any manner, but does not include services in relation to sponsorship of sports events;

(zzzo) to any passenger, by an aircraft operator, in relation to scheduled or non-scheduled air transport of such passenger embarking in India for international journey, in any class other than economy class.

Explanation 1.—For the purposes of this sub-clause, economy class in an aircraft meant for scheduled air transport of passengers means,—

(i) where there is more than one class of travel, the class of attracting the lowest standard fare; or

(ii) where there is only one class of travel, that class.

Explanation 2—For the purposes of this sub-clause, in an aircraft meant for non-scheduled air transport of passengers, no class of travel shall be treated as economy class;

(zzzp) to any person, by any other person other than Government railway as defined in clause (20) of section 2 of the Railways Act, 1989, in relation to transport of goods in containers by rail, in any manner; - 24 of 1989.

(zzzq) to any person, by any other person, in relation to ' support services of business or commerce, in any manner;

(zzzr) to any person, by any other person, in relation to auction of property, movable or immovable, tangible or intangible, in any manner, but does not include auction of property under the directions or orders of a court of law or auction by the Government;

(zzzs) to any person, by any other person, in relation to managing the public relations of such person, in any manner;

(zzzt) to any person, under a contract or an agreement, by any other person, in relation to ship management service;

(zzzu) to any person, by any other person, in relation to internet telephony;

(zzzv) to any person, by any other person, in relation to transport of such person embarking from any port or other port in-India, by a cruise ship.

Explanation.—For the purposes of this sub-clause, "cruise ship" means a ship or vessel used for providing recreational or pleasure trips, but does not include a ship or vessel used for private purposes or a ship or vessel of, or less than, fifteen net tonnage;

(zzzw) to any person, by any other person, in relation to credit card, debit card, charge card or other payment card service, in any manner;';

(j) the Explanation occurring at the end shall be omitted;

(34) in clause (106) the following Explanation shall be inserted, namely:—

'Explanation,—For the removal of doubts, it is hereby declared that for the purposes of this clause, "technical testing and analysis" includes testing and analysis undertaken for the purpose of clinical testing of drugs and formulations; but does not include testing or analysis for the purpose of determination of the nature of diseased condition, identification of a disease, prevention of any disease or disorder in human beings or animals;'

(35) after clause (121), the following Explanation shall be inserted, namely:—

"Explanation—Pot the purposes of this section, taxable service includes any taxable service provided or to be provided by any unincorporated association or body of persons to a member thereof, for cash, deferred payment or any other valuable consideration.";

(B) in section 66,—

(1) for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(2) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters "and (zzzh)", the brackets, letters and word ", (zzzh), (zzzi), (zzzj), (zzzk), (zzzl), (zzzm), (zzzn), (zzzo), (zzzp), (zzzq), (zzzr), (zzzs), (zzzt), (zzzu), (zzzv) and (zzzw)" shall be substituted;

(C) after section 66, the following section shall be inserted, namely:—

Charge of service tax on services received from outside India.

'66A. (1) Where any service specified in clause (105) of section 65 is,—

(a) provided or to be provided by a person who has established a business or has a fixed establishment from which the service is provided or to be provided or has his permanent address or usual place of residence, in a country other than India, and

(b) received by a person (hereinafter referred to as the recipient) who has his place of business, fixed establishment, permanent address or usual place of residence, in India,

such service shall, for the purposes of this section, be the taxable service, and such taxable service shall be treated as if the recipient had himself provided the service in India, and accordingly all the provisions of this Chapter shall apply:

Provided that where the recipient of the service is an individual and such service received by him is otherwise than for the purpose of use in any business or commerce, the provisions of this sub-section shall not apply:

Provided further that where the provider of the service has his business establishment both in that country and elsewhere, the country, where the establishment of the provider of service directly concerned with the provision of service is located, shall be treated as the country from which the service is provided or to be provided.

(2) Where a person is carrying on a business through a permanent establishment in India and through another permanent establishment in a country other than India, such permanent establishments shall be treated as separate persons for the purposes of this section.

Explanation 1.—A person carrying on a business through a branch or agency in any country shall be treated as having a business establishment in that country.

Explanation 2.—Usual place of residence, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.';

(D) for section 67, the following section shall be substituted, namely:—

Valuation of taxable services for charging service tax.

'67. (1) Subject to the provisions of this Chapter, where service tax is chargeable on any taxable service with reference to its value, then such value shall —

(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him;

(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money as, with the addition of service tax charged, is equivalent to the consideration;

(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

Explanation.—For the purposes of this section,—

(a) "consideration" includes any amount that is payable for the taxable services provided or to be provided;

(b) "money" includes any currency, cheque, promissory note, letter of credit, draft, pay order, travellers cheque, money order, postal remittance and other similar instruments but does not include currency that is held for its numismatic value;

(c) "gross amount charged" includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and book adjustment.';

(E) in section 73,—

(a) after sub-section (1), the following sub-section shall be inserted,namely:—

"(IA) Where any service tax has not been levied or paid or has been short-levied or shortpaid or erroneously refunded, by reason of fraud, collusion or any wilful misstatement or suppression of facts, or contravention of any of the provisions of this Chapter or the rules made thereunder, with intent to evade payment of service tax, by such person or his agent, to whom a notice is served under the proviso to sub-section (1) by the Central Excise Officer, such person or agent may pay service tax in full or in part as may be accepted by him, and the interest payable thereon under section 75 and penalty equal to twenty-five per cent, of the service tax specified in the notice or the service tax so accepted by such person within thirty days of the receipt of the notice.";

(b) in sub-section (2), the following provisos shall be inserted, namely:—

"Provided that where such person has paid the service tax in full together with interest and penalty under sub-section (IA), the proceedings in respect of such person and other persons to whom notices are served under sub-section (1) shall be deemed to be concluded:

Provided further that where such person has paid service tax in part along with interest and penalty under sub-section (IA), the Central Excise Officer shall determine the amount of service tax or interest not being in excess of the amount partly due from such person.";

(F) after section 73, the following sections shall be inserted, namely: -

Service tax collected from any person to be deposited with Central Government.

"73A. (1) Any person who is liable to pay service tax under the provisions of this Chapter or the rules made thereunder, and has collected any amount in excess of the service tax assessed or determined and paid on any taxable service under the provisions of this Chapter or the rules made thereunder from the recipient of taxable service in any manner as representing service tax, shall forthwith pay the amount so collected to the credit of the Central Government.

(2) Where any person who has collected any amount, which is not required to be collected, from any other person, in any manner as representing service tax, such person shall forthwith pay the amount so collected to the credit of the Central Government.

(3) Where any amount is required to be paid to the credit of the Central Government under sub-section (1) or sub-section (2) and the same has not been so paid, the Central Excise Officer shall serve, on the person liable to pay such amount, a notice requiring him to show cause why the said amount, as specified in the notice, should not be paid by him to the credit of the Central Government.

(4) The Central Excise Officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (3), determine the amount due from such person, not being in excess of the amount specified in the notice, and thereupon such person shall pay the amount determined.

(5) The amount paid to the credit of the Central Government under subsection (1) or subsection (2) or sub-section (4), shall be adjusted against the service tax payable by the person on finalisation of assessment or any other proceeding for determination of service tax relating to the taxable service referred to in sub-section (1)

(6) Where any surplus amount is left after the adjustment under subsection (5), such amount shall either be credited to the Consumer Welfare Fund referred to in section 12C of the Central Excise Act, 1944 or, as the case may be, refunded to the person who has borne the incidence of such amount, in accordance with the provisions of section 11B of the said Act and such person may make an application under that section in such cases within six months from the date of the public notice to be issued by the Central Excise Officer for the refund of such surplus amount. - 1 of 1944.

Interest on amount collected in excess.

73B. Where an amount has been collected in excess of the tax assessed or determined and paid for any taxable service under this Chapter or the rules made thereunder from the recipient of such service, the person who is liable to pay such amount as determined under sub-section (4) of section 73 A, shall, in addition to the amount, be liable to pay interest at such rate not below ten per cent, and not exceeding twenty-four per cent, per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the amount ought to have been paid under this Chapter, but for the provisions contained in sub-section (4) of section 73A, till the date of payment of such amount:

Provided that in such cases where the amount becomes payable consequent to issue of an order, instruction or direction by the Board under section 37B of the Central Excise Act, 1944, and such amount payable is voluntarily paid in full, without reserving any right to appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be payable and in other cases, the interest shall be payable on the whole amount, including the amount already paid. - 1 of 1944.

Explanation 1.— Where the amount determined under sub-section (4) of section 73A is reduced by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, the interest payable thereon under this section shall be on such reduced amount.

Explanation 2.—Where the amount determined under sub-section (4) of section 73A is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, the interest payable thereon under this section shall be on such increased amount.

Provisional attachment to protect revenue in certain cases.

73C. (1) Where, during the pendency of any proceeding under section 73 or section 73A, the Central Excise Officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Central Excise, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) of section 73 or sub-section (3) of section 73 A, as the case may be, in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub- section (1):

Provided that the Chief Commissioner of Central Excise may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years.

Publication of information in respect of persons in certain cases.

73D. (I) If the Central Government is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings under this Chapter in respect of such person, it may cause to be published such names and particulars in such manner as may be prescribed.

(2) No publication under this section shall be made in relation to any penalty imposed under this Chapter until the time for presenting an appeal to the Commissioner (Appeals) under section 85 or the Appellate Tribunal under section 86, as the case may be, has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, shall also be published if, in the opinion of the Central Government, circumstances of the case justify it.”;

(G) for section 76, the following section shall be substituted, namely:—

Penalty for failure to pay service tax.

"76. Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made under this Chapter, who fails to pay such tax, shall pay, in addition to such tax and the interest on that tax in accordance with the provisions of section 75, a penalty which shall not be less than two hundred rupees for every day during which such failure continues or at the rate of two per cent, of such tax, per month, whichever is higher, starting with the first day after the due date till the date of actual payment of the outstanding amount of service tax:

Provided that the total amount of the penalty payable in terms of this section shall not exceed the service tax payable.

Illustration

X, an assessee, fails to pay service tax of Rs. 10 lakhs payable by 5th March. X pays the amount on 15th March. The default has continued for 10 days. The penalty payable by X is computed as follows:—

2% of the amount of default for 10 days = $2 \times 10,00,000 \times 10/31 = \text{Rs. } 6,451.61$

Penalty calculated @ Rs. 200 per day for 10 days = Rs. 2,000

Penalty liable to be paid is Rs. 6,452.00.";

(H) in section 83, the figures and letter "11" and "11D" shall be omitted;

(I) after section 86, the following section shall be inserted, namely:—

Recovery of any amount due to Central Government.

"87. Where any amount payable by a person to the credit of the Central Government under any of the provisions of this Chapter or of the rules made thereunder is not paid, the Central Excise Officer shall proceed to recover the amount by one or more of the modes mentioned below:—

(a) the Central Excise Officer may deduct or may require any other Central Excise Officer or any officer of customs to deduct the amount so payable from any money owing to such person which may be under the control of the said Central Excise Officer or any officer of customs;

(b) (i) the Central Excise Officer may, by notice in writing, require any other person from whom money is due or may become due to such person, or who holds or may subsequently hold money for or on account of such person, to pay to the credit of the Central Government either forthwith upon the money becoming due or being held or at or within the time specified in the notice, not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom a notice is issued under this section shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in a case where the person to whom a notice under this section is sent, fails to make the payment in pursuance thereof to the Central Government, he shall be deemed to be an assessee in default in respect of the amount specified in the notice and all the consequences of this Chapter shall follow;

(c) the Central Excise Officer may, on an authorisation by the Commissioner of Central Excise, in accordance with the rules made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

(d) the Central Excise Officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector, on receipt of such

certificate, shall proceed to £ recover from such person the amount specified thereunder as if it were an arrear of land revenue.";

(J) after section 93, the following section shall be inserted, namely:—

Power of grant rebate.

"93A. Where any goods or services are exported, the Central Government may grant rebate of service tax paid on taxable services which are used as input services for the manufacturing or processing of such goods or for providing any taxable services and such rebate shall be subject to such extent and manner as may be prescribed:

Provided that where any rebate has been allowed on any goods or services under this section and the sale proceeds in respect of such goods or consideration in respect of such services are not received by or on behalf of the exporter in India within the time allowed by the Reserve Bank of India under section 8 of the Foreign Exchange Management Act, 1999, such rebate shall be deemed never to have been allowed and the Central Government may recover or adjust the amount of such rebate in such manner as may be prescribed."; - 42 of 1999.

(K) in section 94, in sub-section (2),—

(1) after clause (a), the following clause shall be inserted, namely:—

"(aa) the determination of amount and value of taxable service under section 67;";

(2) after clause (c), the following clauses shall be inserted, namely:—

"(cc) the manner of provisional attachment of property under subsection (1) of section 73C;

(ccc) publication of name of any person and particulars relating to any proceeding under sub-section (1) of section 73D;";

(3) after clause (eee), the following clause shall be inserted, namely:—

"(eeee) the manner of recovery of any amount due to the Central Government under section 87;";

(4) after clause (h), the following clause shall be inserted, namely:—

"(hh) rebate of service tax paid or payable on the taxable services used as input services in the manufacturing or processing of goods exported out of India under section 93A;";

(L) in section 95, after sub-section (1B), the following sub-section shall be inserted, namely:—

"(1C) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2006, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2006 receives the assent of the President.";

(M) in section 96C, in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

"(f) determination of the liability to pay service tax on a taxable service under the provisions of Chapter V."

CHAPTER - V

Miscellaneous

Amendment of Act 2 of 1899.

69. In the Indian Stamp Act, 1899,—

(a) in section 9, in sub-section (2), in clause (a), for the words "Seventh Schedule to the Constitution", the words, brackets, letter and figure "Seventh Schedule to the Constitution, except the subject matters referred to in clause (6) of sub-section (1)" shall be substituted;

(b) in section 35, in clause (a) to the proviso, for the words "not being an instrument chargeable with a duty not exceeding ten naye paise only, or a bill of exchange or promissory note, shall, subject to all just exceptions," the word "shall" shall be substituted.

Repeal of Act 11 of 1926.

70. The Promissory Notes (Stamp) Act, 1926, is hereby repealed:

Provided that such repeal shall not affect—

(a) the previous operation of the said Act or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; and

(c) the validation of execution of any promissory note under the said Act.

Amendment of section 14 of Act 74 of 1956.

71. In the Central Sales Tax Act, 1956, in section 14, after clause (v), the following clause shall be inserted, namely:—

"(va) liquefied petroleum gas for domestic use;"

Amendment of First Schedule to Act 58 of 1957.

72. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, with effect from the 1st day of January, 2007, the First Schedule shall be amended in the manner specified in the Eighth Schedule.

Amendment of Schedule to Act 47 of 1974.

73. In the Oil Industry (Development) Act, 1974, in the Schedule, against SI. No.1, relating to crude oil, for the entry in column 3, the entry "Rupees two thousand five hundred per tonne." shall be substituted.

Amendment of Schedule to Act 40 of 1978.

74. In the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, with effect from the 1st day of January, 2007, the Schedule shall be amended in the manner specified in the Ninth Schedule.

Amendment of Seventh Schedule to Act 14 of 2001.

75. In the Finance Act, 2001, with effect from the 1st day of January, 2007, the Seventh Schedule shall be amended in the manner specified in the Tenth Schedule.

Amendment of Act 23 of 2004.

76. In Finance (No. 2) Act, 2004, with effect from the 1st day of June, 2006,—

(a) in section 97, in clause (5), in sub-clause (i), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted;

(b) in section 98, in the Table,—

(i) against SI. No. 1, under column (3) relating to rate, for the figures and words "0.1 per cent", the figures and words "0.125 per cent." shall be substituted,

(ii) against SI. No. 2, under column (3) relating to rate, for the figures and words "0.1 per cent.", the figures and words "0.125 per cent." shall be substituted;

(iii) against "SI. No. 3, under column (3) relating to rate, for the figures and words "0.02 per cent.", the figures and words "0.025 per cent." shall be substituted;

(iv) against SI. No. 4, under column (3) relating to rate, for the figures and words "0.0133 per cent.", the figures and words "0.017 per cent." shall be substituted;

(v) against SI. No. 5, under column (3) relating to rate, for the figures and words "0.2 per cent.", the figures and words "0.25 per cent," shall be substituted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax	
(1) where the total income does not exceed Rs. 1,00,000	Nil;
(2) where the total income exceeds Rs.1,00,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000	Rs.5,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.
(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—	
Rates of income-tax	
(1) where the total income does not exceed Rs. 1,35,000	Nil;
(2) where the total income exceeds Rs. 1,35,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,35,000;
(3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000	Rs. 1,500 plus 20 per cent. of the amount by which

	the total income exceeds Rs. 1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 21,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.
(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—	
Rates of income-tax	
(1) where the total income does not exceed Rs. 1,85,000	Nil;
(2) where the total income exceeds Rs. 1,85,000 but does not exceed Rs. 2,50,000	20 per cent. of the amount by which the total income exceeds Rs. 1,85,000;
(3) where the total income exceeds Rs. 2,50,000	Rs. 13,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.
Surcharge on income-tax	
The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall,—	
(i) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding ten lakh rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;	
(ii) in the case of every person, other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:	
Provided that in case of persons mentioned in item (i) above having a total income exceeding ten lakh rupees, the total	

amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of ten lakh rupees by more than the amount of income that exceeds ten lakh rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs.1,000 plus 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company	30 per cent. of the total income;
II. In the case of a company other than a domestic company—	
(i) on so much of the total income as consists of,—	
(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	50 per cent.;
(ii) on the balance, if any, of the total income	40 per cent.
Surcharge on income-tax	
The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—	
(i) in the case of every domestic company at the rate of ten per cent. of such income-tax;	
(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent.	
PART II	
RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES	
In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—	
Rate of income-tax	

1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder	
(vi) on any other income	20 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(C) on income by way of short-term capital gains referred to in section 111A	10 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;

<p>(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India</p>	
<p>(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005</p>	<p>20 per cent.;</p>
<p>(II) where the agreement is made on or after the 1st day of June, 2005</p>	<p>10 per cent.;</p>
<p>(G) on income by way of royalty [not being royalty of the nature referred to in subitem (b) (i) (F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—</p>	
<p>(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005</p>	<p>20 per cent.;</p>
<p>(II) where the agreement is made on or after the 1st day of June, 2005</p>	<p>10 per cent.;</p>
<p>(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian</p>	

concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(J) on income by way of winnings from horse races	30 per cent.;
(K) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;

(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii) (B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	10 per cent.;
(H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(I) on the whole of the other income	30 per cent.

2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than "Interest on securities"	20 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	20 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(A) where the agreement is made before the 1st day of June, 1997	30 per cent.;
(B) where the agreement is made on or	20 per cent.;

after the 1st day of June, 1997 but before the 1st day of June, 2005	
(C) where the agreement is made on or after the 1st day of June, 2005 (v) on income by way of royalty [not being royalty of the nature referred to in subitem (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	10 per cent.;
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the	30 per cent.;

31st day of March, 1976 but before the 1st day of June, 1997	
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	10 per cent.;
(viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(ix) on any other income	40 per cent.
Explanation.—For the purpose of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.	
Surcharge on income-tax	
The amount of income-tax deducted in accordance with the provisions of—	
(A) item 1, of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—	
(i) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;	
(ii) in the case of every firm and artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of ten per cent. of such tax;	
(B) item 2 of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—	
(i) in the case of every domestic company at the rate of ten per cent. of such income tax;	
(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent. of such income-tax.	

PART III

**RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES,
DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER
THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"**

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or fringe benefits chargeable to tax under Chapter XII-H or income chargeable to tax under section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115E or section 115JB or fringe benefits chargeable to tax under section 115WA] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 1,00,000	Nil;
(2) where the total income exceeds Rs.1,00,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(3) where the total income exceeds Rs.1,50,000 but does not exceed Rs. 2,50,000	Rs. 5,000 plus 20 per cent. of the amount by which the total income exceeds Rs.

	1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.
(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—	
Rates of income-tax	
(1) where the total income does not exceed Rs. 1,35,000	Nil;
(2) where the total income exceeds Rs. 1,35,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,35,000;
(3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000	Rs. 1,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 21,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.
(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—	
Rates of income-tax	
(1) where the total income does not exceed Rs. 1,85,000	Nil;
(2) where the total income exceeds Rs. 1,85,000 but does not exceed Rs. 2,50,000	20 per cent. of the amount by which the total income exceeds Rs. 1,85,000;
(3) where the total income exceeds Rs. 2,50,000	Rs. 13,000 plus 30 per cent. of the

	amount by which the total income exceeds Rs. 2,50,000;
Surcharge on income-tax	
The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 111A or section 112 shall,—	
(i) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding ten lakh rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;	
(ii) in the case of every person, other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:	
Provided that in case of persons mentioned in item (i) above having a total income exceeding ten lakh rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of ten lakh rupees by more than the amount of income that exceeds ten lakh rupees.	
Paragraph B	
In the case of every co-operative society, —	
Rates of income-tax	
(1) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C	
In the case of every firm,—	
Rate of income-tax	
On the whole of the total income	30 per cent.
Surcharge on income-tax	
The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.	
Paragraph D	
In the case of every local authority,—	
Rate of income-tax	
On the whole of the total income	30 per cent.
Paragraph E	
In the case of a company,—	
Rates of income-tax	
I. In the case of a domestic company	30 per cent. of the total income;
II. In the case of a company other than a domestic company—	
(i) on so much of the total income as consists of,—	
(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	50 per cent.;
(ii) on the balance, if any, of the total income	40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company at the rate of ten per cent. of such income-tax;

(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent.

PART IV

[See section 2(12)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) 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 (1A) 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 sub-clause (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 (1A) 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.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) 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;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) of technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, 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 a Hindu undivided family, a company or a firm) which 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 loss 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 1st day of April, 2006, 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, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005, 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, 1998, 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, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or

the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, 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, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, 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, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, 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, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, 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, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, 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, 2004 or the 1st day of April, 2005,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, 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, 2005,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005,

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, 2006.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2007, 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 the 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, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006, is a loss, then, for the purposes of sub-section (10) 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, 1999, 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, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, 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, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, 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, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, 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, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, 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, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, 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, 2005 or the 1st day of April, 2006,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April 2005, 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, 2006,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, 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, 2007.

(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 (No. 2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First Schedule to the Finance Act, 2000 (10 of 2000), or of the First Schedule to the Finance Act, 2001 (14 of 2001), or of the First Schedule to the Finance Act, 2002 (20 of 2002), or of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004), or of the First Schedule to the Finance Act, 2005 (18 of 2005) 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 288 A 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 purposes of assessment of the total income.

THE SECOND SCHEDULE

(See section 60)

S. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 423(E), dated the 20th April, 1992 (160/1992-CUSTOMS, dated the 20th April, 1992).	In the said notification, in the Explanation, clause (iv) shall be omitted.	28th December, 3992.
2.	GS.R. 619(E), dated the 17th September, 2004 (96/2004-CUSTOMS, dated the 17th September, 2004).	In the said notification, in paragraph 2, for the figures, letters and words "30th day of September, 2005", the figures, letters and words "the 3rd October, 2005" shall be substituted.	17th September, 2004.

THE THIRD SCHEDULE

[See section 63(a)]

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 4, in tariff item 0409 00 00, for the entry in column (4), the entry "60%" shall be substituted;

(2) in Chapter 25,—

(1) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2504 and 2510), the entry "12.5%" shall be substituted;

(ii) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2504, the entry "12.5%" and "12.5%" shall respectively be substituted;

(3) in Chapter 26, in tariff items 2620 11 00, 2620 19 00, 2620 30 10 and 2620 30 90, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(4) In Chapter 27 —

(i) for the entry in column (4) occurring against all the tariff items of heading 2701 (except tariff item 2701 12 00), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2702, 2703 and 2704, the entry "12.5%" shall be substituted;

(iii) in tariff item 2705 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 2706, 2707 and 2708, the entry "12.5%" shall be substituted;

(v) in tariff item 2709 00 00, for the entry in column (4), the entry "5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 2710, 2712, 2713 and 2715, the entry "10%" shall be substituted;

(5) in Chapter 28 —

(i) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2801, 2802, 2803, 2804, 2805 and 2814), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2801, 2802, 2803, 2804 and 2805, the entry "10%" shall be substituted;

(6) in Chapter 29 —

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 2902 43 00, 2905 43 00, 2905 44 00, 2917 37 00, 2933 71 00, 29361000, 29362100, 29362210, 29362290, 29362310, 29362390, 293624 00, 29362500, 29362610, 29362690, 29362700, 29362800, 29362910, 2936 29 20, 2936 29 30, 2936 29 40, 2936 29 50, 2936 29 90, 2936 90 00, 2937 11 00, 2937 12 00, 2937 19 00, 2937 21 00, 2937 22 00, 2937 23 00, 2937 29 00, 2937 31 00, 29373900, 29374000, 29375000, 29379000, 29394110, 29394120, 2939 41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00, 2939 59 00, 294110 10, 2941 1020, 2941 1030, 2941 1040, 2941 1050, 2941 1090, 29412010, 294120 90, 2941 3010, 2941 3020, 2941 3090, 29414000, 2941 5000, 2941 90 11, 2941 9012, 29419013, 29419014, 29419019, 29419020, 29419030, 29419040, 2941 90 50, 2941 90 60 and 2941 90 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 2917 37 00 and 2933 71 00, for the entries in column (4) and column (5) occurring against each of them, the entries " 12.5%" and "12.5%" shall respectively be substituted;

(iii) for the entries in column (4) and column (5) occurring against all the tariff items of headings 2936 and 2937, the entries "12.5%" and " 12.5%" shall respectively be substituted;

(iv) in tariff items 293941 10, 29394120, 29394190, 29394200, 2939 43 00, 2939 49 00, 2939 51 00 and 2939 59 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(v) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2941, the entries "12.5%" and "12.5%" shall respectively be substituted;

(7) in Chapter 30,—

(i) for the entries in column (4) and column (5) occurring against all the tariff items (except all the tariff items of headings 3005 and 3006), the entries "12.5%" and "12.5%" shall respectively be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 3005, the entry "12.5%" shall be substituted;

(iii) in tariff items 3006 10 10, 3006 1020, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 80 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(8) in Chapter 31, for the entry in column (4) occurring against all the tariff items (except tariff items 3102 2100, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 4000, 3105 51 00, 3105 5900, 3105 6000, 3105 90 10 and 3105 90 90), the entry "12.5%" shall be substituted;

(9) in Chapter 32, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(10) in Chapter 33,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 3302 90, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 3303, 3304, 3305, 3306 and 3307, the entry "12.5%", shall be substituted;

(11) In Chapter 34,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00), the entry "12.5%", shall be substituted;

(ii) in tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(12) in Chapter 35, for the entry in column (4) occurring against all the tariff items of headings 3506 and 3507, the entry "12.5%", shall be substituted;

(13) in Chapter 36, for the entry, in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(14) in Chapter 37, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(15) In Chapter 38,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3801 1000, 3802 1000, 3809 1000, 3812 1000, 3815 11 00, 3815 12 10, 3815 12 90, 3818 00 10, 3818 00 90, 3823 11 11, 3823 11 12, 3823 11 19, 3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00, 3823 70 10, 3823 70 20, 3823 70 30, 3823 70 40, 3823 70 90, 3824 60 10 and 3824 60 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 3801 10 00, 3802 10 00, 3812 10 00, 3815 11 00, 3815 12 10 and 3815 12 90, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(16) in Chapter 39, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(17) in Chapter 40, for the entry in column (4) occurring against all the tariff items (except tariff items 4001 10 10, 4001 10 20, 4001 21 00, 4001 22 00, 4001 29 10, 4001 29 20, 4001 29 30, 4001 29 40, 4001 29 90 and 4011 30 00), the entry "12.5%" shall be substituted;

(18) in Chapter 41, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4101, 4102 and 4103), the entry "12.5%" shall be substituted;

(19) in Chapter 42, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(20) in Chapter 43 —

(i) for the entry in column (4) occurring against all the tariff items of heading 4302 (except tariff item 4302 1300), the entry "12,5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 4303 and 4304, the entry "12.5%" shall be substituted;

(21) in Chapter 44, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4401,4402 and 4403), the entry "12.5%" shall be substituted;

(22) in Chapter 45, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(23) in Chapter 46, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(24) in Chapter 47, for the entry in column (4) occurring against all the tariff items of heading 4707, the entry "12.5%" shall be substituted;

(25) in Chapter 48, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(26) in Chapter 49, for the entry in column (4) occurring against all the tariff items (except tariff items 4902 10 10, 4902 10 20, 4902 90 10, 4902 90 20, 4904 00 00, 4905 10 00, 4905 91 00, 4905 99 10 and 4905 99 90), the entry "12.5%" shall be substituted;

(27) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "12.5%" shall be substituted;

(28) in Chapter 51,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5104, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5105 (except tariff item 5105 29 10), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry " 12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 20, the entry "12.5% or Rs.80 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 30, the entry "12.5% or Rs. 75 per sq. metre, whichever higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry "12.5% or Rs. 90 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry "12.5% or Rs. 125 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry "12.5% or Rs. 155 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry " 12.5% or Rs. 85 per sq. metre, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry " 12.5% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 5113, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(29) in Chapter 52,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206 and 5207, the entry " 12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry " 12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry " 12.5% or Rs. 9 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry "12.5% or Rs. 37 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry " 12.5% or Rs. 27 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry " 12.5% or Rs. 23 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 53, the entry "12.5% or Rs. 35 persq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry " 12.5% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11 and 5209 12, the entry "12.5%" shall be substituted;

(xiii) in tariff item 5209 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 21, 5209 22 and 5209 29, the entry "12.5%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry "12.5% or Rs. 32 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5209 42 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11 and 5210 12, the entry "12.5%" shall be substituted;

(xxiii) in tariff item 5210 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 21, 5210 22, 5210 29, 5210 31 and 5210 32, the entry "12.5%" shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry " 12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 42, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry " 12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51, 5210 52 and 5210 59, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 11 and 5211 12, the entry "12.5%" shall be substituted;

(xxxi) in tariff item 5211 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 21, 5211 22 and 5211 29, the entry "12.5%" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry " 12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xcxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5211 42 00, for the entry in column (4), the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxix) in tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xl) in tariff item 5212 15 00, for the entry in column (4), the entry " 12.5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(xli) in tariff items 5212 21 00, 5212 22 00 and 5212 23 00, for the entry in column (4) occurring against each of them, the entry " 12.5%" shall be substituted;

(xlii) in tariff item 5212 24 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xliii) in tariff item 5212 25 00, for the entry in column (4), the entry "12,5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(30) in Chapter 53, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 5301 and 5302), the entry " 12.5%" shall be substituted;

(31) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5401, 5402, 5403 and 5404, the entry "12.5%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 10, the entry "12.5% or Rs. 115 per kg., whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry " 12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 41, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry " 12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(viii) in tariff item 5407 43 00, for the entry in column (4), the entry "12.5% or Rs. 67 persq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 44, the entry " 12.5% or Rs. 58 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry " 12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry " 12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

- (xii) in tariff item 5407 53 00, for the entry in column (4), the entry "12.5% or Rs, 50 per sq. metre, whichever is higher" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry " 12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;
- (xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xv) in tariff item 5407 69 00, for the entry in column (4), the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;
- (xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;
- (xvii) in tariff item 5407 72 00, for the entry in column (4), the entry " 12.5% or Rs. 24 per sq. metre, whichever is higher" shall be substituted;
- (xviii) in tariff item 5407 73 00, for the entry in column (4), the entry 12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;
- (xix) in tariff item 5407 74 00, for the entry in column (4), the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xx) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 81, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;
- (xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 82, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;
- (xxii) in tariff item 5407 83 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;
- (xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 84, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;
- (xxv) in tariff item 5407 92 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;
- (xxvi) in tariff item 5407 93 00, for the entry in column (4), the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;
- (xxvii) in tariff item 5407 94 00, for the entry in column (4), the entry " 12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;
- (xxviii) in tariff item 5408 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry "12.5%" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxxi) in tariff item 5408 23 00, for the entry in column (4), the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 24, the entry "12.5% or Rs. 87 per sq. metre, whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxiiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5408 33 00, for the entry in column (4), the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry "12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(32) in Chapter 55—

(i) for the entry in column (4) occurring against all the tariff items of headings 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509 and 5510, the entry "12.5%" shall be substituted;

(ii) in tariff items 5511 10 00 and 5511 20 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 31 per kg., whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5511 30, the entry "12.5% or Rs. 30 per kg., whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry "12.5% or Rs. 65 per kg., whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry "12.5%" shall be substituted;

(xi) in tariff items 5513 21 00 and 5513 22 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xii) in tariff item 5513 23 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is highest" shall be substituted;

(xiii) in tariff item 5513 29 00, for the entry in column (4), the entry " 12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xiv) in tariff item 5513 31 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(xv) in tariff item 5513 32 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;

(xvi) in tariff item 5513 33 00, for the entry in column (4), the entry "12.5% or Rs. 22 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5513 39 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;

(xviii) in tariff item 5513 41 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xix) in tariff item 5513 42 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(xx) in tariff item 5513 43 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xxi) in tariff item 5513 49 00, for the entry in column (4), the entry " 2.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12, 5514 13 and 5514 19, the entry "12.5%" shall be substituted;

(xxiii) in tariff item 5514 21 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;

(xxiv) in tariff item 5514 22 00, for die entry in column (4), the entry " 12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xxv) in tariff item 5514 23 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;

(xxvi) in tariff item 5514 29 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;

(xxvii) in tariff item 5514 31 00, for the entry in column (4), the entry "12.5% or Rs. 64 per sq. metre, whichever is higher" shall be substituted;

(xxviii) in tariff item 5514 32 00, for the entry in column (4), the entry "12.5% or Rs. 43 per sq. metre, whichever is higher" shall be substituted;

(xxix) in tariff item 5514 33 00, for the entry in column (4), the entry "12.5% or Rs. 180 per kg., whichever is higher" shall be substituted;

(xxx) in tariff item 5514 39 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(xxxi) in tariff item 5514 41 00, for the entry in column (4), the entry "12.5% or Rs. 26 per sq. metre, whichever is higher" shall be substituted;

(xxxii) in tariff item 5514 42 00, for the entry in column (4), the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xxxiii) in tariff item 5514 43 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(xxxiv) in tariff item 5514 49 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;

(xxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry "12.5% or Rs. 95 per kg., whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry "12.5% or Rs. 79 per sq. metre, whichever is higher" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 22, the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 29, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry "12.5% or Rs. 57 per sq. metre, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 92, the entry "12.5% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(xliv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 99, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry "12.5%" shall be substituted;

(xlvi) in tariff item 5516 12 00, for the entry in column (4), the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xlvii) in tariff item 5516 13 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry "12.5%" shall be substituted;

(l) in tariff items 5516 22 00 and 5516 23 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(li) in tariff item 5516 24 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 31, the entry "12.5%" shall be substituted;

(liii) in tariff items 5516 32 00, 5516 33 00 and 5516 34 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(liv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 41, the entry "12.5%" shall be substituted;

(lv) in tariff item 5516 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lvi) in tariff items 5516 43 00 and 5516 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 91, the entry "12.5%" shall be substituted;

(lviii) in tariff item 5516 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lix) in tariff item 5516 93 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(lx) in tariff item 5516 94 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(33) in Chapter 56, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(34) in Chapter 57 —

(i) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry "12.5%" shall be substituted;

(ii) in tariff item 5702 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 20 and 5702 31, the entry " 12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry " 12.5% or Rs. 105 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry " 12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry " 12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 49 and 5702 51, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 52, the entry "12.5% or Rs. 105 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 59 and 5702 91, the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry " 12.5% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 99 and 5703 10, the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 20, the entry "12.5% or Rs. 70 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 30, the entry "12.5% or Rs.55 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry "12.5%" shall be substituted;

(xv) in tariff item 5704 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry "12.5%" shall be substituted;

(35) in Chapter 58,—

(i) in tariff item 5801 10 00, for the entry in column (4), the entry "12.5% or Rs. 210 per sq. metre, whichever is higher" shall be substituted;

(ii) in tariff item 5801 21 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(iv) in tariff item 5801 23 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(v) in tariff item 5801 24 00, for the entry in column (4), the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(vi) in tariff item 5801 25 00, for the entry in column (4), the entry "12.5% or Rs. 120 per sq. metre, whichever is higher" shall be substituted;

(vii) in tariff item 5801 26 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(viii) in tariff item 5801 31 00, for the entry in column (4), the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(ix) in tariff item 5801 32 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(x) in tariff item 5801 33 00, for the entry in column (4), the entry "12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 34, the entry "12.5% or Rs. 140 per sq. metre, whichever is higher" shall be substituted;

(xii) in tariff item 5801 35 00, for the entry in column (4), the entry "12.5% or Rs. 68 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry "12.5% or Rs. 130 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xv) in tariff item 5802 11 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5802 19, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5802 20 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xviii) in tariff item 5802 30 00, for the entry in column (4), the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry "12.5%" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of heading 5804, the entry "12.5% or Rs.200 per kg., whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of headings 5805, 5806, 5807, 5808 and 5809, the entry "12.5%" shall be substituted;

(xxii) in tariff item 5810 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxiii) in tariff item 5810 91 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5810 92, the entry "12.5%" shall be substituted;

(xxv) in tariff item 5810 99 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry "12.5%" shall be substituted;

(36) in Chapter 59, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(37) in Chapter 60 —

(i) for the entry in column (4) occurring against all the tariff items (except tariff item 6001 92 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6001 92 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg., whichever is higher" shall be substituted;

(38) in Chapter 61 —

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 10, the entry "12.5% or Rs. 700 per piece, whichever is higher" shall be substituted;

(ii) in tariff item 6101 20 00, for the entry in column (4), the entry "12.5% or Rs. 540 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 30, the entry "12.5% or Rs. 530 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 90, the entry "12.5%" shall be substituted;

(v) in tariff item 6102 10 00, for the entry in column (4), the entry "12.5% or Rs. 595 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6102 20 00, for the entry in column (4), the entry "12.5% or Rs. 425 per piece, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 30, the entry "12.5% or Rs. 475 per piece, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 90, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of heading 6103, the entry "12.5%" shall be substituted;

(x) in tariff items 6104 11 00, 6104 12 00 and 6104 13 00, for the entry, in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 19, the entry "12.5% or Rs. 460 per piece, whichever is higher" shall be substituted;

(xii) in tariff items 6104 21 00, 6104 22 00 and 6104 23 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 29, the entry "12.5%" shall be substituted;

(xiv) in tariff items 6104 31 00, 6104 32 00 and 6104 33 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 39, the entry "12.5%" shall be substituted;

(xvi) in tariff item 6104 41 00, for the entry in column (4), the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;

(xvii) in tariff item 6104 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xviii) in tariff items 6104 43 00 and 6104 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xx) in tariff items 6104 51 00, 6104 52 00 and 6104 53 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 59, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxii) in tariff item 6104 61 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiii) in tariff items 6104 62 00 and 6104 63 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs.98 per piece, whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 69, the entry "12.5%" shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry "12.5% or Rs. 83 per piece, whichever is higher" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6105 90, the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;

(xxvii) in tariff item 6106 10 00, for the entry in column (4), the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(xxx) in tariff item 6107 11 00, for the entry in column (4), the entry "12.5% or Rs. 24 per piece, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 19, the entry "12.5%" shall be substituted;

(xxxiii) in tariff item 6107 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff of items of sub-headings 6107 22, 6107 29, 6107 91, 6107 92 and 6107 99, the entry "12.5%" shall be substituted;

(xxxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry "12.5%" shall be substituted;

(xxxvi) in tariff item 6108 21 00, for the entry in column (4), the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 22, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 29, the entry "12.5%" shall be substituted;

(xxxix) in tariff item 6108 31 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 32 and 6108 39, the entry "12.5%" shall be substituted;

(xli) in tariff item 6108 91 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry " 12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 99, the entry "12.5%" shall be substituted;

(xliv) in tariff item 6109 10 00, for the entry in column (4), the entry "12.5% or Rs. 45 per piece, whichever is higher" shall be substituted;

(xlv) for the entry column (4) occurring against all the tariff items of sub-heading 6109 90, the entry "12.5% or Rs. 50 per piece, whichever is higher" shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 11, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(xlvii) in tariff items 6110 12 00 and 6110 19 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(xlviii) in tariff item 6110 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(l) in tariff item 6110 90 00, for the entry in column (4), the entry "12.5% or Rs.105 per piece, whichever is higher" shall be substituted;

(li) for the entry in column (4) occurring against all the tariff items of headings 6111 and 6112, the entry "12.5%" shall be substituted;

(lii) in tariff item 6113 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(liii) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry "12.5%" shall be substituted;

(39) in Chapter 62,—

(i) in tariff item 6201 11 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 12, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 13, the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 19, the entry "12.5%" shall be substituted;

(v) in tariff item 6201 91 00, for the entry in column (4), the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6201 92 00, for the entry in column (4), the entry " 12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(vii) in tariff item 6201 93 00, for the entry in column (4), the entry "12.5% or Rs.180 per piece, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 99, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 11, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(x) in tariff item 6202 12 00, for the entry in column (4), the entry "12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(xi) in tariff item 6202 13 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 19, the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 91, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 92, the entry "12.5% or Rs. 160 per piece, whichever is higher" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 93, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 99, the entry "12.5%" shall be substituted;

(xvii) in tariff item 6203 11 00, for the entry in column (4), the entry "12.5% or Rs. 1100 per piece, whichever is higher" shall be substituted;

(xviii) in tariff item 6203 12 00, for the entry in column (4), the entry "12.5% or Rs. 720 per piece, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 19, the entry "12.5% or Rs. 1,110 per piece, whichever is higher" shall be substituted;

(xx) in tariff items 6203 21 00, 6203 22 00, 6203 23 00 and 6203 29 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xxi) in tariff item 6203 31 00, for the entry in column (4), the entry "12.5% or Rs. 815 per piece, whichever is higher" shall be substituted;

(xxii) in tariff item 6203 32 00, for the entry in column (4), the entry "12.5% or Rs. 440 per piece, whichever is higher" shall be substituted;

(xxiii) in tariff item 6203 33 00, for the entry in column (4), the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 39, the entry "12.5% or Rs. 755 per piece, whichever is higher" shall be substituted;

(xxv) in tariff item 6203 41 00, for the entry in column (4), the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted;

(xxvi) in tariff item 6203 42 00, for the entry in column (4), the entry "12.5% or Rs.135 per piece, whichever is higher" shall be substituted;

(xxvii) in tariff items 6203 43 00, for the entry in column (4), the entry "12.5% or Rs.110 per piece, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 49, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxix) in tariff item 6204 11 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;

(xxx) in tariff item 6204 12 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxi) in tariff item 6204 13 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 19, the entry "12.5% or Rs. 500 per piece, whichever is higher" shall be substituted;

(xxxiii) in tariff item 6204 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 22, the entry "12.5%" shall be substituted;

(xxxv) in tariff item 6204 23 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 29, the entry "12.5%" shall be substituted;

(xxxvii) in tariff item 6204 31 00, for the entry in column (4), the entry "12.5% or Rs. 370 per piece, whichever is higher" shall be substituted;

(xxrviii) in tariff item 6204 32 00, for the entry in column (4), the entry "12.5% or Rs. 650 per piece, whichever is higher" shall be substituted;

(xxxix) in tariff item 6204 33 00, for the entry in column (4), the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 39, the entry " 12.5% or Rs. 350 per piece, whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 41, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 42, the entry "12.5% or Rs. 116 per piece, whichever is higher" shall be substituted;

((xliv)) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 43, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xlv) in tariff item 6204 44 00, for the entry in column (4), the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 49, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xlvii) in tariff item 6204 51 00, for the entry in column (4), the entry "12.5% or Rs. 485 per piece, whichever is higher" shall be substituted;

(xlviii) in tariff items 6204 52 00 and 6204 53 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 59, the entry "12.5%" shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted,

(li) in tariff item 6204 62 00 for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lii) in tariff item 6204 63 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(liii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 69, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(liiii) in tariff item 6205 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per piece, whichever is higher" shall be substituted;

(liv) in tariff item 6205 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;

(lv) in tariff item 6205 30 00, for the entry in column (4), the entry "12.5% or Rs.120 per piece, whichever is higher" shall be substituted;

(lvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6205 90, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry "12.5%" shall be substituted;

(lviii) in tariff item 6206 20 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lix) in tariff item 6206 30 00, for the entry in column (4), the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;

(lx) in tariff item 6206 40 00, for the entry in column (4), the entry "12.5% or Rs. 120 per piece, whichever is higher" shall be substituted;

(lxi) in tariff item 6206 90 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxii) in tariff item 6207 11 00, for the entry in column (4), the entry "12.5% or Rs. 28 per piece, whichever is higher" shall be substituted;

(lxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 19, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(lxiv) in tariff items 6207 21 00, 6207 22 00 and 6207 29 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 91, the entry "12.5%" shall be substituted;

(lxvi) in tariff item 6207 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry "12.5% or Rs. 70 per piece, whichever is higher" shall be substituted;

(lxviii) in tariff items 6208 11 00, for the entry in column (4), the entry "12.5% or Rs. 80 per piece, whichever is higher" shall be substituted;

(lxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry "12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;

(lxx) in tariff items 6208 21 00 and 6208 22 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 29, the entry "12.5%" shall be substituted;

(lxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;

(lxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 99, the entry "12.5%" shall be substituted;

(lxxv) for the entry in column (4) occurring against all the tariff items of heading 6209, the entry "12.5%" shall be substituted;

(lxxvi) in tariff item 6210 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry "12.5% or Rs. 365 per piece, whichever is higher" shall be substituted;

(lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry "12.5% or Rs. 305 per piece, whichever is higher" shall be substituted;

(lxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 40, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxx) in tariff item 6210 50 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxxii) in tariff items 6211 11 00, 6211 12 00, 6211 20 00 and 6211 31 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxiii) in tariff items 6211 32 00 and 6211 33 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxiv) in tariff items 6211 39 00 and 6211 41 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 42, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxvi) in tariff item 6211 43 00, for the entry in column (4), the entry "12.5% or Rs.135 per piece, whichever is higher" shall be substituted;

(lxxxvii) in tariff item 6211 49 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxxxviii) for the entry in column (4) occurring against all the tariff items of heading 6212, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(lxxxix) for the entry in column (4) occurring against all the tariff items of heading 6213, the entry "12.5%" shall be substituted;

(lxxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 10, the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;

(xc) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry "12.5% or Rs. 180 per piece, whichever is higher" shall be substituted;

(xci) in tariff items 6214 30 00 and 6214 40 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xcii) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 90, the entry "12.5% or Rs. 75 per piece, whichever is higher" shall be substituted;

(xciii) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry " 12.5% or Rs. 55 per piece, whichever is higher" shall be substituted;

(xciv) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217. the entry "12.5%" shall be substituted;

(40) in Chapter 63,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 6301 20 00, 6302 21 00 and 6302 31 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6301 20 00, for the entry in column (4), the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(iii) in tariff item 6302 21 00, for the entry in column (4), the entry " 12.5% or Rs. 108 per kg., whichever is higher" shall be substituted;

(iv) in tariff item 6302 31 00, for the entry in column (4), the entry "12.5% or Rs. 96 per kg., whichever is higher" shall be substituted;

(41) in Chapter 64, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(42) in Chapter 65, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(43) in Chapter 66, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(44) in Chapter 67, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(45) in Chapter 68, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(46) in Chapter 69, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(47) in Chapter 70, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(48) in Chapter 71, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(49) in Chapter 73, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(50) in Chapter 74, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(51) in Chapter 75, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(52) in Chapter 76, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(53) in Chapter 78, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(54) in Chapter 79, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(55) in Chapter 80, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(56) in Chapter 81, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(57) in Chapter 82, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(58) in Chapter 83, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(59) in Chapter 84, for the entry in column (4) occurring against all the tariff items (except tariff items 8407 21 00, 8456 91 00, 8469 11 00, 8470 10 00, 8470 21 00, 8470 29 00, 8470 30 00, 8470 40 10, 8470 40 20, 8470 50 10, 8470 50 20, 8470 90 10, 8470 90 20, 8471 10 00, 8471 30 10, 8471 30 90, 8471 41 10, 8471 41 20, 8471 41 90, 8471 49 00, 8471 50 00, 8471 60 10, 8471 60 21, 8471 60 22, 8471 60 23, 8471 60 24, 8471 60 25, 8471 60 26, 8471 60 27, 8471 60 29, 8471 60 30, 8471 60 40, 8471 60 50, 8471 60 60, 8471 60 90, 8471 70 10, 8471 70 20, 8471 70 30, 8471 70 40, 8471 70 50, 8471 70 60, 8471 70 70, 8471 70 90, 8471 80 00, 8471 90 00, 8473 21 00, 8473 29 00, 8473 30 10, 8473 30 20, 8473 30 30, 8473 30 40, 8473 30 50, 8473 30 60, 8473 30 91, 8473 30 92, 8473 30 99 and 8473 50 00), the entry " 12.5%" shall be substituted;

(60) in Chapter 85,—

(i) for the entry in column (4) occurring against all the tariff items of headings 8501, 8502, 8503, 8504, 8505, 8506, 8507, 8509, 8510, 8511, 8512, 8513, 8514, 8515, 8516, 8518 and 8519, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against the tariff items of heading 8520 (except tariff item 8520 20 00), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8521 and 8522, the entry "12.5%" shall be substituted;

(iv) in tariff item 8523 30 00, for the entry in column the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 8524 (except all the tariff items of sub-headings 8524 31, 8524 40 and 8524 91), the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 8525 (except all the tariff items of sub-heading 8525 20), the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of headings 8526, 8527, 8528, 8529 and 8530, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 8531 (except tariff item 8531 20 00), the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 8535, 8536, 8537, 8538, 8539 and 8540 (except tariff item 8540 40 00), the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of heading 8543 (except tariff items 8543 11 00 and 8543 81 00), the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 8544 (except tariff items 8544 70 10 and 8544 70 90), the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of headings 8545, 8546, 8547 and 8548, the entry "12.5%" shall be substituted;

(61) in Chapter 86, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(62) In Chapter 87 —

(i) for the entry in column (4) occurring against all the tariff items of headings 8701 and 8702, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 8704, 8705, 8706, 8707, 8708 and 8709, the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8712, 8713, 8714, 8715 and 8716, the entry "12.5%" shall be substituted;

(63) in Chapter 88, for the entry in column (4) occurring against all the tariff items {except tariff items 8802 20 00, 8802 30 00, 8802 40 00, 8803 10 00, 8803 20 00 and 8803 30 00), the entry "12.5%" shall be substituted;

(64) in Chapter 89, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(65) in Chapter 90—

(i) for the entry in column (4) occurring against all the tariff items of headings 9001, 9002, 9003, 9004, 9005, 9006, 9007 and 9008, the entry "12.5%" shall be substituted;

(ii) in tariff items 9009 12 00, 9009 22 00 and 9009 30 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 9010 (except tariff items 9010 41 00, 9010 42 00 and 9010 4900), the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 9011 and 9012, the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 9013 (except tariff items 9013 80 10 and 9013 90 10), the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 9014, 9015, 9016, 9017, 9018 and 9019, the entry "12.5%" shall be substituted;

(vii) in tariff item 9020 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of headings 9021, 9022, 9023, 9024 and 9025, the entry "12.5%" shall be substituted;

(ix) in tariff items 9027 10 00, 9027 40 00, 9027 90 10, 9027 90 20 and 9027 90 90, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 9028 and 9029, the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 9030 (except tariff items 9030 40 00 and 9030 82 00), the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of heading 9031 (except tariff item 9031 41 00), the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of heading 9032, the entry "12.5%" shall be substituted;

(xiv) in tariff item 9033 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(66) in Chapter 91, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(67) in Chapter 92, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(68) in Chapter 93, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(69) in Chapter 94, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(70) in Chapter 95, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(71) in Chapter 96, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(72) in Chapter 97, for the entry in column (4) occurring against all the tariff items (except tariff items 9704 00 10, 9704 00 20 and 9704 00 90), the entry "12.5%" shall be substituted;

(73) in Chapter 98, for the entry in column (4) occurring against all the tariff items (except tariff item 9803 00 00), the entry "12.5%" shall be substituted.

THE FOURTH SCHEDULE

[See section 63 (b)]

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
In the First Schedule to the Customs Tariff Act,—				
(1) in Chapter 1, in heading 0105, for tariff items 0105 92 00 and 0105 93 00 and the entries relating thereto, the following entries shall be substituted, namely:—				
"0105 94 00	Fowls of the species Gallus domesticus	u	30%	-";
(2) in Chapter 2,—				
(i) in heading 0208, tariff item 0208 20 00 and the entries relating thereto shall be omitted;				
(ii) in heading 0210, in the entry in column (2) appearing after tariff item 0210 20 00, for the words "meat and meat offal", the words "meat or meat offal" shall be substituted;				

(3) in Chapter 3,—				
(i) in heading 0301, after tariff item 0301 93 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—				
"0301 94 00	Bluefin tunas (Thunnus thynnus)	kg.	30%	-
0301 95 00	Southern bluefin tunas (Thunnus maccoyii)	kg.	30%	-";
(ii) in heading 0302, after tariff item 0302 66 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely :—				
"0302 67 00	Swordfish (Xiphias gladius)	kg	30%	-
0302 68 00	Toothfish (Dissostichus spp.)	kg	30%	-";
(iii) in heading 0303, for tariff items 0303 50 00 and 0303 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—				
	"- Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes :			
0303 51 00	Herrings (Clupea harengus, Clupea pallasii)	kg.	30%	-
0303 52 00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.), excluding livers and roes:	kg.	30%	-
0303 61 00	Swordfish (Xiphias gladius)	kg.	30%	-
0303 62 00	Toothfish (Dissostichus spp.)	kg.	30%	-";
(iv) in heading 0304, for tariff item 0304 10 00, sub-heading 0304 20, tariff items 0304 20 10 to 0304 90 00 and the entries relating thereto, the following sub-heading and tariff items and entries shall be substituted, namely:—				
"- Fresh or chilled:				
0304 11 00	Swordfish (Xiphias gladius)	kg	30%	-

0304 12 00	Toothfish (Dissostichus spp.)	kg	30%	-
0304 19 00	Other	kg	30%	-
	Frozen fillets:			
0304 21 00	Swordfish (Xiphias gladius)	kg	30%	-
0304 22 00	Toothfish (Dissostichus spp.)	kg.	30%	-
0304 29	Other:			
0304 29 10	Hilsa	kg.	30%	-
0304 29 20	Shark	kg.	30%	-
0304 29 30	Seer	kg.	30%	-
0304 29 40	Tuna	kg.	30%	-
0304 29 50	Cuttlefish	kg.	30%	-
0304 29 90	Other	kg.	30%	-
	Other:			
0304 91 00	Swordfish (Xiphias gladius)	kg.	30%	-
0304 92 00	Toothfish (Dissostichus spp.)	kg.	30%	-
0304 99 00	Other	kg.	30%	-";

(4) in Chapter 4,—

(i) in Sub-heading Note 1, for the letters "i.e.", the words "that is" shall be substituted;

(ii) in tariff item 0406 40 00, for the entry in column (2), the following entry shall be substituted, namely:—

"- Blue-veined cheese and other cheese containing veins produced by Penicillium

roqueforti";

(5) in Chapter 5,—

(i) tariff item 0503 00 00 and the entries relating thereto shall be omitted;

(ii) heading 0509, sub-heading 0509 00, tariff items 0509 00 10 and 0509 00 90 and the entries relating thereto shall be omitted;

(6) in Chapter 6, in heading 0603, for tariff item 0603 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —

	"- Fresh :			
0603 11 00	Roses	kg	60%	-
0603 12 00	Carnations	kg	60%	-
0603 13 00	Orchids	kg	60%	-
0603 14 00	Chrysanthemums	kg	60%	-
0603 19 00	Other	kg	60%	-";

(7) in Chapter 7,—

(i) in heading 0709, tariff items 0709 10 00 and 0709 52 00 and the entries relating thereto shall be omitted;

(ii) in heading 0711, tariff item 0711 30 00 and the entries relating thereto shall be omitted;

(8) in Chapter 8,—

(i) in Note 3, in clauses (a) and (b), for the letters "e.g." wherever they occur, the words "for example" shall be substituted;

(ii) in heading 0802, after tariff item 0802 50 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: —

"0802 60 00	Macadamia nuts	kg	30%	20%. ";
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(iii) in heading 0805, in tariff item 0805 40 00, for the entry in column (2), the entry "- Grapefruit, including pomelos" shall be substituted;

	<p>(iv) in heading 0810, tariff item 0810 30 00 and the entries relating thereto shall be omitted;</p> <p>(9) in Chapter 9,—</p> <p>(i) in heading 0906, for sub-heading 0906 10, tariff items 0906 10 10 to 0906 10 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—</p>			
	"- Neither crushed nor ground :			
0906 11	Cinnamon (Cinnamomum zeylanicum Blume)			
0906 11 10	Cinnamon bark	kg	30%	22.5%
0906 11 20	Cinnamon tree flowers	kg	30%	22.5%
0906 11 90	Other	kg	30%	22.5%
0906 19	Other:			
0906 19 10	cassia	kg	30%	22.5%
0906 19 90	other	kg	30%	22.5%
	<p>(ii) in heading 0910, sub-heading 0910 40, tariff items 0910 40 10 to 0910 50 00 and the entries relating thereto shall be omitted;</p> <p>(10) in Chapter 10, in Note 1, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;</p> <p>(11) in Chapter 11, in heading 1102, tariff item 1102 30 00 and the entries relating thereto shall be omitted;</p> <p>(12) in Chapter 12,—</p> <p>(i) in heading 1207,—</p> <p>(a) sub-heading 1207 10, tariff items 1207 10 10 and 1207 10 90 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 1207 30, tariff items 1207 30 10 and 1207 30 90 and the entries relating thereto shall be omitted;</p>			

	<p>(c) sub-heading 1207 60, tariff items 1207 60 10 and 1207 60 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 1209, tariff item 1209 26 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 1211, tariff item 1211 10 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 1212,—</p> <p>(a) sub-heading 1212 10, tariff items 1212 10 10 and 1212 10 90 and the entries relating thereto shall be omitted</p> <p>(b) sub-heading 1212 30, tariff items 1212 30 10 and 1212 30 90 and the entries relating thereto shall be omitted;</p> <p>(13) in Chapter 13,—</p> <p>(i) in heading 1301,—</p> <p>(a) sub-heading 1301 10, tariff items 1301 10 10 to 1301 10 90 and the entries relating thereto shall be omitted;</p> <p>(b) after tariff item 1301 90 49 and the entries relating there to, the following tariff item and entries shall be inserted, namely:—</p>			
	" --- Other:			
1301 90 99	Other	kg	30%	-";
	<p>(ii) in heading 1302, tariff item 1302 14 00 and the entries relating thereto shall be omitted;</p> <p>(14) in Chapter 14,—</p> <p>(i) for Notes 3 and 4, the following Note shall be substituted, namely:—</p> <p>"3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).";</p> <p>(ii) tariff item 1402 00 00 and the entries relating thereto shall be omitted;</p> <p>(iii) heading 1403, sub-heading 1403 00, tariff items 1403 00 10 and 1403 00 90 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 1404, sub-heading 1404 10, tariff items 1404 10 11 to</p>			

	<p>1404 10 90 and the entries relating thereto shall be omitted;</p> <p>(15) in Chapter 15, in heading 1515, tariff item 1515 40 00 and the entries relating thereto shall be omitted;</p> <p>(16) in Chapter 19, in Note 3, for the word "coated", the words "completely coated" shall be substituted;</p> <p>(17) in Chapter 20,—</p> <p>(i) in Note 1,—</p> <p>(a) for clause (b), the word "or" occurring at the end shall be omitted;</p> <p>(b) for clause (c), the following clauses shall be substituted, namely:—</p> <p>"(c) bakers' wares and other products of heading 1905; or</p> <p>(d) homogenized composite food preparations of heading 2104.";</p> <p>(ii) in heading 2005, for tariff item 2005 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
	" Other vegetables and mixtures of vegetables :			
2005 91 00	Bamboo shoots	kg.	30%	-
2005 99 00	Other	kg.	30%	-";
	<p>(iii) in heading 2009, after tariff item 2009 19 00, for the entry in column (2), the following entry shall be substituted, namely:—</p> <p>" Grapefruit (including pomelo) juice: ";</p> <p>(18) in Chapter 22,—</p> <p>(i) in Note 1, in clause (c), for the word and figures " heading 2851" the word and figures " heading 2853" shall be substituted;</p> <p>(ii) in heading 2208, for sub-heading 2208 40, tariff items 2208 40 11 and 2208 40 12 and the entries relating thereto, the following sub-heading, tariff items and entries relating thereto shall be substituted, namely:—</p>			
"2208 40	Rum and other spirits obtained by distilling fermented			

	sugarcane products			
	In containers holding 21 or less:			
2208 40 11	Rum	/	182%	-
2208 40 12	Other	/	182%	-
	Other:			
2208 40 91	Rum	/	182%	-
2208 40 92	Other	/	182%	- ";
	(19) in Chapter 23,— (i) in heading 2302, sub-heading 2302 20, tariff items 2302 20 10 to 2302 20 90 and the entries relating thereto shall be omitted; (ii) in heading 2306, tariff item 2306 70 00 and the entries relating thereto shall be omitted; (20) in Chapter 25,— (i) in heading 2506, for tariff item 2506 10 20, sub-heading 2506 21, tariff items 2506 21 10 to 2506 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"2506 10 20	In powder	kg	12.5%	-
2506 20	Quartzite:			
2506 20 10	In lumps	kg	12.5%	-
2506 20 20	In powder	kg	12.5%	-
2506 20 90	Other	kg	12.5%	-";
	(ii) in heading 2508, sub-heading 2508 20, tariff items 2508 20 10 and 2508 20 90 and the entries relating thereto shall be omitted; (iii) for heading 2513, tariff items 2513 11 00 and 2513 19 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—			

"2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
2513 10 00	Pumice stone	kg.	12.5%	-";
	(iv) in heading 2516, for tariff items 2516 12 00 to 2516 22 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —			
"2516 12 00	Merely cut, by sawing, or otherwise into blocks or slabs of a rectangular (including square) shape	kg.	12.5%	-
2516 20 00	Sandstone	kg.	12.5%	-";
	(v) in heading 2524, for sub-heading 2524 00, tariff items 2524 00 11 to 2524 00 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —			
"2524 10 10	Crocidolite	kg.	12.5%	-
2524 90	Other:			
	In rock form:			
2524 90 11	Chrysotile	kg.	12.5%	-
2524 90 12	Amphibole	kg.	12.5%	-
2524 90 13	Crysolite	kg.	12.5%	-
2524 90 14	Amosite	kg.	12.5%	-
2524 90 19	Other	kg.	12.5%	-
	Fibre raw , beaten or washed or graded to length:			
2524 90 21	Chrysotile	kg.	12.5%	-
2524 90 22	Amphibole	kg.	12.5%	-

2524 90 23	Crysolite	kg.	12.5%	-
2524 90 24	Amosite	kg.	12.5%	-
2524 90 29	Other	kg.	12.5%	-
	Flakes or powder:			
2524 90 31	Chrysotile	kg.	12.5%	-
2524 90 32	Amphibole	kg.	12.5%	-
2524 90 33	Crysolite	kg.	12.5%	-
2524 90 34	Amosite	kg.	12.5%	-
2524 90 39	Other	kg.	12.5%	-
	Other:			
2524 90 91	Waste	kg.	12.5%	-
2524 90 99	Other	kg.	12.5%	-";
<p>(vi) in heading 2529,—</p> <p>(a) in the entry in column (2), for the word "FELSPAR", the word "FELDSPAR" shall be substituted;</p> <p>(b) in sub-heading 2529 10, in the entry in column (2), for the word "Felspar", the word "Feldspar" shall be substituted;</p> <p>(21) in Chapter 26,—</p> <p>(i) in Note 3, for the word "ash" wherever it occurs, the words "slag, ash" shall be substituted;</p> <p>(ii) in Sub-heading Note 2, for the word "Ash", the words "Slag, ash" shall be substituted;</p> <p>(iii) in heading 2620, in the entry in column (2), for the word "ASH", the words "SLAG, ASH" shall be substituted;</p>				

(22) in Chapter 27,—

(i) for Sub-heading Note 3, the following Sub-heading Note shall be substituted, namely:—

"3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms "benzol (benzene)", "toluol (toluene)", "xylol(xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.";

(ii) in heading 2707, tariff item 2707 60 00 and the entries relating thereto shall be omitted;

(23) in Section VI, in Note 1,—

(i) in paragraph (a), for the brackets and letter "(a)", the brackets and letter "(A)" shall be substituted;

(ii) for paragraph (b), the following paragraph shall be substituted, namely:—

"(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.";

(24) in Chapter 28,—

(i) in Note 2,—

(a) for the words, brackets and figures "inorganic bases (heading 2838), organic products included in headings 2843 to 2846", the words, brackets and figures "inorganic bases (heading 2842), organic products included in heading 2843 to 2846 and 2852" shall be substituted;

(b) in clause (e), for the word and figures "heading 2851", the word and figures "heading 2853" shall be substituted;

(ii) in heading 2811, tariff item 2811 23 00 and the entries relating thereto shall be omitted;

(iii) in heading 2824, tariff item 2824 20 00 and the entries relating thereto shall be omitted;

(iv) in heading 2826,—

(a) sub-heading 2826 11, tariff items 2826 11 10 and 2826 11 20 and the entries relating thereto shall be omitted;

	<p>(b) sub-heading 2826 20, tariff items 2826 20 10 and 2826 20 20 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 2827, tariff items 2827 33 00, 2827 34 00 and 2827 36 00 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 2830, tariff items 2830 20 00 and 2830 30 00 and the entries relating thereto shall be omitted;</p> <p>(vii) in heading 2833,—</p> <p>(a) tariff item 2833 23 00 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 2833 26, tariff items 2833 26 10 and 2833 26 90 and the entries relating thereto shall be omitted;</p> <p>(viii) in heading 2835, tariff items 2835 23 00 and the entries relating thereto shall be omitted;</p> <p>(ix) in heading 2836, tariff items 2836 10 00 and 2836 70 00 and the entries relating thereto shall be omitted;</p> <p>(x) heading 2838, sub-heading 2838 00, tariff items 2838 00 10 to 2838 00 30 and the entries relating thereto shall be omitted;</p> <p>(xi) in heading 2839, tariff item 2839 20 00 and the entries relating thereto shall be omitted;</p> <p>(xii) in heading 2841, sub-heading 2841 10, tariff items 2841 10 10, 2841 10 90, sub-heading 2841 20, tariff items 2841 20 10 and 2841 20 20 and the entries relating thereto shall be omitted;</p> <p>(xiii) for heading 2851, sub-heading 2851 00, tariff items 2851 00 10 to 2851 00 90 and the entries relating thereto, the following heading, sub-heading and tariff items and the entries shall be substituted, namely:—</p>			
"2852 00 00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	kg.	12.5%	-
2853	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS			
2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid			

	air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :			
2853 00 10	Distilled or conductivity water and water of similar purity	kg.	12.5%	-
2853 00 20	Liquid air, whether or not any fraction of rare gases has been removed	kg.	12.5%	-
2853 00 30	Compressed air	kg.	12.5%	-
2853 00 40	Amalgams, other than of precious metals	kg.	12.5%	-
	--- Other:			
2853 00 91	Cyanogen Chloride [(CN) Cl]	kg.	12.5%	-
2853 00 99	Other	kg.	12.5%	-";
<p>(25) in Chapter 29,—</p> <p>(i) in Note 5,—</p> <p>(a) for brackets and letters "(a)", "(b)", "(c)", "(d)" and "(e)", the brackets and letters "(A)", "(B)", "(C)", "(D)" and "(E)" shall respectively be substituted;</p> <p>(b) in paragraph (C), so re-numbered,</p> <p>(A) for the brackets and letters "(A)" and "(B)", the brackets and figures "(1)" and "(2)" shall respectively be substituted;</p> <p>(B) after sub-paragraph (2) so re-numbered, the following sub- paragraph shall be inserted, namely:—</p> <p>"(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds. ";</p> <p>(ii) in Note 6, the word ", mercury" shall be omitted;</p> <p>(iii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—</p>				

"SUB-HEADING NOTES

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of subheadings concerned.

2. Note 3 to this Chapter shall not be applicable to the sub-headings of this Chapter.";

(iv) in heading 2903,—

(a) in tariff item 2903 15 00, for the entry in column (2), the following entry shall be substituted namely:—

"__ Ethylene dichloride (ISO) (1,2-dichloroethane)";

(b) for sub-heading 2903 30, tariff items 2903 30 11 to 2903 30 30 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely:—

" - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:

2903 31 00	Ethylene dibromide (ISO)(1,2-dibromoethane)	kg.	12.5%	-
2903 39	Other:			
	Fluorinated derivatives:			
2903 39 11	1-Propene, 1, 1,3,3,3	kg.	12.5%	-
	Pentafluoro – 2 –(trifluoromethyl)(PFIB)			
2903 39 19	Other	kg.	12.5%	-";
2903 39 20	Brominated derivative	kg.	12.5%	-";
2903 39 30	Iodinated derivatives	kg.	12.5%	-";
2903 39 90	other	kg.	12.5%	-";

(c) for tariff item 2903 51 00 and the entries relating thereto, the following

	tariff items shall be substituted, namely:—			
"2903 51 00	1,2,3,4,5,6- Hexachloro-cyclohexane (HCH ISO)), including lindane (ISO, INN)	kg.	12.5%	-
2903 52 00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg.	12.5%	-";
	(d) for sub-heading 2903 62, tariff items 2903 62 10 to 2903 62 29 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"2903 62	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane):			
2903 62 10	Hexachlorobenzene (ISO)	kg.	12.5%	-
	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(p- chlorophenyl) ethane):			
2903 62 21	DDT – Technical 75 Wdp	kg.	12.5%	-
2903 62 29	Other	kg.	12.5%	-";
	(v) in heading 2905, tariff item 2905 15 00 and the entries relating thereto shall be omitted;			
	(vi) in heading 2906, tariff item 2906 14 00 and the entries relating thereto shall be omitted;			
	(vii) in heading 2907, tariff item 2907 14 00 and the entries relating thereto shall be omitted;			
	(viii) in heading 2908, for tariff item 2908 10 00, sub-heading 2908 20, tariff item 2908 20 10 to 2908 20 29, sub-heading 2908 90, tariff item 2908 90 10 to 2908 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
	"- Derivatives containing only halogen substituents and their salts:			
2908 11 00	Pentachlorophenol (ISO)	kg.	12.5%	-

2908 19 00	Other	kg.	12.5%	-
	Other:			
2908 91 00	Dinoseb (ISO) and its salts	kg.	12.5%	-
2908 99	Other:			
2908 99 10	Para nitrophenol	kg.	12.5%	-
2908 99 20	Musk xylol	kg.	12.5%	-
2908 99 90	Other	kg.	12.5%	-";
	(ix) in heading 2909, tariff item 2909 42 00 and the entries relating thereto shall be omitted;			
	(x) in heading 2910, after tariff item 2910 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2910 40 00	Dieldrin (ISO, INN)	kg.	12.5%	-";
	(xi) in heading 2912, tariff item 2912 13 00 and the entries relating thereto shall be omitted;			
	(xii) in heading 2915,—			
	(a) tariff items 2915 22 00 and 2915 23 00 and the entries relating thereto shall be omitted;			
	(b) for tariff items 2915 34 00 and 2915 35 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—			
"2915 36 00	Dinoseb (ISO) acetate	kg.	12.5%	-";
	(xiii) in heading 2916, after tariff item 2916 35 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2916 36 00	Binapacryl (ISO)	kg.	12.5%	-";

	(xiv) in heading 2917, tariff item 2917 31 00 and the entries relating thereto shall be omitted;			
	(xv) in heading 2918,—			
	(a) after tariff item 2918 16 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2918 18 00	Chlorobenzilate (ISO)	kg.	12.5%	-";
	(b) for tariff item 2918 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Other:			
2918 91 00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg.	12.5%	-
2918 99 00	Other	kg.	12.5%	-";
	(xvi) for heading 2919, sub-heading 2919 00, tariff items 2919 00 10 to 2919 00 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
"2919 10 00	Tris(2,3-dibromopropyl) phosphate	kg.	12.5%	-
2919 90	Other:			
2919 90 10	Glycerophosphoric acid	kg.	12.5%	-
2919 90 20	Calcium glycerophosphate	kg.	12.5%	-
2919 90 30	Iron glycerophosphate	kg.	12.5%	-
2919 90 40	Sodium glycerophosphate	kg.	12.5%	-
2919	Tricresyl phosphate	kg.	12.5%	-

90 50				
2919 90 90	Other	kg	12.5%	-";
	(xvii) for heading 2920, tariff items 2920 10 10 and 2920 10 20 and the entries relating thereto, the following heading, subheading, tariff items and the entries shall be substituted, namely:—			
"2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
2920 11 00	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	12.5%	-
2920 19	Other:			
2920 19 10	Phosphorothioic acid, S[2 -(diethyl amino) ethyl] O, O-Diethyl ester	kg.	12.5%	-
2920 19 20	Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	12.5%	-
2920 19 90	Other	kg.	12.5%	-";
	(xviii) in heading 2921, tariff item 2921 12 00 and the entries relating thereto shall be omitted;			
	(xix) in heading 2922, sub-heading 2922 22, tariff items 2922 22 10 to 2922 22 90 and the entries relating thereto shall be omitted;			
	(xx) in heading 2924, after tariff item 2924 11 00 and the entries relating thereto, the following tariff item and the entries shall be inserted, namely:—			
" 2924 12 00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	12.5%	-";

	(xxi) in heading 2925, for sub-heading 2925 20, tariff items 2925 20 10 and 2925 20 90 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:— "- Imines and their derivatives; salts thereof:			
2925 21 00	Chlordimeform (ISO)	kg.	12.5%	-
2925 29	Other:			
2925 29 10	Guanidine nitrate	kg.	12.5%	-
2925 29 90	Other	kg.	12.5%	-";
	(xxii) in heading 2930,— (a) tariff item 2930 10 00 and the entries relating thereto shall be omitted; (b) after tariff item 2930 40 00 and the entries relating thereto, the following tariff item and the entries shall be inserted, namely:—			
"2930 50 00	Captafol (ISO) and methamidophos (ISO)	kg.	12.5%	-";
	(xxiii) in heading 2936, tariff item 2936 10 00 and the entries relating thereto shall be omitted; (xxiv) in heading 2939, for tariff item 2939 19 00, sub-heading 2939 21, tariff items 2939 21 10 to 2939 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"2939 19 00	Other	kg.	12.5%	-
2939 20	Alkaloid of cinchona and their derivatives; salts thereof:			
2939 20 10	Quinine alkaloids	kg.	12.5%	-
2939 20 20	Quinine hydrochloride	kg.	12.5%	-
2939 20 30	Quinine sulphate	kg.	12.5%	-
2939 20 40	Chloroquine phosphate	kg.	12.5%	-

2939 20 50	Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo [2.2.2.]oct-3-yl ester	kg.	12.5%	-
2939 20 90	Other	kg.	12.5%	-";
	<p>(26) in Chapter 30, -</p> <p>(i) in Note 4,—</p> <p>(a) in clause (a), for the words "suture materials", the words "suture materials (including sterile absorbable surgical or dental yarns)" shall be substituted;</p> <p>(b) in clause (c), after the word " haemostatics", the following words shall be inserted, namely: —</p> <p>"sterile surgical or dental adhesion barriers, whether or not absorbable;"</p> <p>(c) after clause (j), the following clause shall be inserted, namely:—</p> <p>"(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.";</p> <p>(ii) in heading 3001, sub-heading 3001 10, tariff items 3001 10 10 to 3001 10 99 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 3004, in tariff item 3004 32 00, in column (2), for the word "and", the word "or" shall be substituted;</p> <p>(iv) in heading 3006,—</p> <p>(a) for sub-heading 3006 10, tariff items 3006 10 10 and 3006 10 20 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely: —</p>			
"3006 10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :			
3006 10 10	Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue	kg.	12.5%	-

	adhesives for wound closure			
3006 10 20	Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	12.5%	-";
	(b) for tariff item 3006 80 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Other:			
3006 91 00	Appliances identifiable for ostomy use	kg.	12.5%	-
3006 92 00	Waste pharmaceuticals	kg.	12.5%	-";
	<p>(27) in Chapter 31,—</p> <p>(i) in Note 1, in clause (b), for the brackets and letter "(A)" wherever they occur, the brackets and letter "(a)" shall be substituted;</p> <p>(ii) in Note 2, for the brackets and letters "(A)", "(B)", "(C)" and "(D)" wherever they occur, the brackets and letters "(a)", "(b)", "(c)" and "(d)" shall respectively be substituted;</p> <p>(iii) in Note 3, for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)" shall respectively be substituted;</p> <p>(iv) in Note 4, for the brackets and letters "(A)" and "(B)" wherever they occur, the brackets and letters "(a)" and "(b)" shall respectively be substituted;</p> <p>(v) in heading 3102, tariff item 3102 70 00 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 3103, tariff item 3103 20 00 and the entries relating thereto shall be omitted;</p> <p>(vii) in heading 3104, tariff item 3104 10 00 and the entries relating thereto shall be omitted;</p> <p>(28) in Chapter 32, in heading 3206, tariff items 3206 30 00 and 3206 43 00 and the entries relating thereto shall be omitted;</p> <p>(29) in Chapter 33,—</p>			

(i) in heading 3301,—

(a) tariff items 3301 11 00, 3301 14 00 and 3301 21 00 and the entries relating thereto shall be omitted;

(b) sub-heading 3301 22, tariff items 3301 22 10 and 3301 22 90 and the entries relating thereto shall be omitted;

(c) tariff items 3301 23 00 and 3301 26 00 and the entries relating thereto shall be omitted;

(30) in Chapter 34,—

(i) in Note 5,—

(a) for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)" shall respectively be substituted;

(b) for the brackets and letters "(a)", "(b)", "(c)" and "(d)" wherever they occur, the brackets and figures "(i)", "(ii)", "(iii)" and "(iv)" shall respectively be substituted;

(ii) in heading 3404, tariff item 3404 10 00 and the entries relating thereto shall be omitted;

(31) in Chapter 37, -

(i) in heading 3702, tariff item 3702 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 3705, tariff item 3705 20 00 and the entries relating thereto shall be omitted;

(32) in Chapter 38,—

(i) in Note 1, in clause (c), for the word "ash", the words "slag, ash" shall be substituted;

(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

"SUB-HEADING NOTES

1. In sub-heading, 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN),

	<p>dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 - hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.</p> <p>2. For the purposes of tariff items 3825 41 00 and 3825 49 00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.";</p> <p>(iii) in heading 3805, tariff item 3805 20 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 3808, for sub-heading 3808 10, tariff items 3808 10 11 to 3808 10 99, sub-heading 3808 20, tariff items 3808 20 10 to 3808 20 90, sub-heading 3808 30, tariff items 3808 30 10 to 3808 40 00, sub-heading 3808 90, tariff items 3808 90 10 and 3808 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —</p>
"3808 50	<p>aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol(ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride(ISO); (1,2-dichloroethane); fluoroacetamide(ISO); heptachlor(ISO); hexachlorobenzene(ISO); 1,2,3,4,5,6,-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl(ISO)(methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters:</p>

3808 50 00	aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride(ISO); (1,2-dichloroethane); fluoroacetamide(ISO); heptachlor(ISO); hexachlorobenzene(ISO); 1,2,3,4,5,6,-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5- trichlorophenoxyacetic acid), its salts or its esters	kg.	12.5%	-
	Other:			
3808 91	Insecticides:			
3808 91 11	Aluminium phosphate (for example phostoxin)	kg.	12.5%	-
3808 91 12	Calcium cyanide	kg.	12.5%	-
3808 91 13	D.D.V.P (Dimethyle-dichlorovinyl-phosphate)	kg.	12.5%	-
3808 91 21	Diagonal	kg.	12.5%	-
3808 91 22	Methyl bromide	kg.	12.5%	-
3808 91 23	Dimethoate, technical grade	kg.	12.5%	
3808 91 24	Melathion	kg.	12.5%	
3808 91 31	Endosulphan, technical grade	kg.	12.5%	
3808 91 32	Quinal phos	kg.	12.5%	

3808 91 33	Isoproturon	kg.	12.5%	
3808 91 34	Fenthion	kg.	12.5%	
3808 91 35	Cipermethrin, technical grade	kg.	12.5%	
3808 91 36	Allethrin	kg.	12.5%	
3808 91 37	Synthetic pyrethrum	kg.	12.5%	
	Other			
3808 91 91	Repellants for insects such as flies, mosquito	kg.	12.5%	
3808 91 92	Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	12.5%	
3808 91 99	Other	kg.	12.5%	
3808 92	Fungicides			
3808 92 10	Maneb	kg.	12.5%	
3808 92 20	Sodium penta chlorophenate (santrobrite)	kg.	12.5%	
3808 92 30	Thiram (tetra methyl thiuram disulphide)	kg.	12.5%	
3808 92 40	Zineb	kg.	12.5%	
3808 92 50	Copper oxychloride	kg.	12.5%	
3808 92 90	Other	kg.	12.5%	
3808 93	Herbicides, anti-sprouting products and plant-growth regulated:			
3808 93 10	Chloromethyl phenozy acetic acid (M.C.P.A)	kg.	12.5%	
3808 93 20	2:4 Dichloro phenozy acetic acid its and esters	kg.	12.5%	

3808 93 30	Gibberellic acid	kg.	12.5%	
3808 93 40	Plant growth regulators	kg.	12.5%	
3808 93 50	Weedicides and weed killing agents	kg.	12.5%	
3808 93 90	Other	kg.	12.5%	
3808 94 00	Disinfectants	kg.	12.5%	
3808 99	Other:			
3808 99 10	Pesticides, not else where specified or included	kg.	12.5%	
3808 99 90	Other	kg.	12.5%	-";
	<p>(v) in tariff item 3821 00 00, for the entry in column (2), the following entry shall be substituted, namely:—</p> <p>"PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO- ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS";</p> <p>(vi) in heading 3824,—</p> <p>(a) sub-heading 3824 20, tariff items 3824 20 10 to 3824 20 90 and the entries relating thereto shall be omitted;</p> <p>(b) for tariff item 3824 60 90, sub-heading 3824 71, tariff items 3824 71 10, 3824 71 90, sub-heading 3824 79, tariff items 3824 79 10 and 3824 79 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
"3824 60 90	Other	kg.	30%	-
	Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824 71 00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluoro-carbons (HCFCs), perfluorocarbons (PFCs) or	kg.	12.5%	-

	hydrofluorocarbons(HFCs)			
3824 72 00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes	kg.	12.5%	-
3824 73 00	Containing hydrobromofluorocarbons(HBFCs)	kg.	12.5%	-
3824 74 00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons(CFCs)	kg.	12.5%	-
3824 75 00	Containing carbon tetrachloride	kg.	12.5%	-
3824 76 00	Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	12.5%	-
3824 77 00	Containing bromomethane (methyl bromide) or bromochloromethane	kg.	12.5%	-
3824 78 00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg.	12.5%	-
3824 79 00	Other	kg.	12.5%	-
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:			
3824 81 00	Containing oxirane (ethylene oxide)	kg.	12.5%	-
3824 82 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	12.5%	-
3824 83 00	Containing tris) (2,3-dibromopropyl phosphate	kg.	12.5%	-

(33) in Chapter 39,—

(i) for Note 2, the following Note shall be substituted, namely:—

"2. This Chapter does not cover:

(a) lubricating preparations of heading 2710 or 3403;

(b) waxes of heading 2712 or 3404;

(c) separate chemically defined organic compounds (Chapter 29);

(d) heparin or its salts (heading 3001);

(e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(f) organic surface-active agents or preparation of heading 3402;

(g) run gums or ester gums (heading 3806);

(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

(ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);

(k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

(m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(n) plaits, wickerwork or other articles of Chapter 46;

(o) wall coverings of heading 4814;

(p) goods of Section XI (textiles and textile articles);

(q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, ridingcrops or parts thereof);

(r) imitation jewellery of heading 7117;

(s) articles of Section XVI (machines and mechanical or electrical appliances); www.taxindiaupdates.in

(t) parts of aircraft or vehicles of Section XVII;

(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

"3907 70 00	Poly (lactic acid)	kg.	12.5%	-";
	<p>(iv) in heading 3920, sub-heading 3920 72, tariff items 3920 72 10 to 3920 72 90 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 3924, in column (2), for the word "TOILET", the words "HYGIENIC OR TOILET" shall be substituted;</p> <p>(34) in Chapter 40,—</p> <p>(i) in Note 4, in clause (a), for the figure, brackets and letter "5(b)", the figure, brackets and letter "5(B)" shall be substituted;</p> <p>(ii) in Note 5, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;</p> <p>(iii) in heading 4010, sub-heading 4010 13, tariff items 4010 13 10 and 4010 13 90 and the entries relating thereto shall be omitted;</p> <p>(35) in Chapter 41,—</p> <p>(i) in Note 1, in clause (c), after the words "of gazelle," the words and brackets "of camels (including dromedaries)," shall be inserted;</p> <p>(ii) in heading 4103, sub-heading 4103 10, tariff items 4103 10 10 to 4103 10 90 and the entries relating thereto shall be omitted;</p> <p>(36) in Chapter 42,—</p> <p>(i) heading 4204, sub-heading 4204 00, tariff items 4204 00 10 to 4204 00 99 and the entries relating thereto shall be omitted;</p> <p>(ii) for heading 4206, sub-heading 4206 10, tariff items 4206 10 10 to 4206 90 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—</p>			
"4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF OLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS			
4206 00 10	For rackets	kg.	12.5%	-
4206 00 90	Other	kg.	12.5%	-";

	<p>(37) in Chapter 43,—</p> <p>(i) in heading 4301, tariff item 4301 70 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 4302, tariff item 4302 13 00 and the entries relating thereto shall be omitted;</p> <p>(38) in Chapter 44, -</p> <p>(i) in Sub-heading Note,—</p> <p>(a) for the words and figures "sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99", the following words and figures shall be substituted, namely:—</p> <p>"tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31";</p> <p>(b) for the words "Teak, Tauari," the words "Tauari, Teak," shall be substituted;</p> <p>(ii) in heading 4402, for sub-heading 4402 00, tariff items 4402 00 10 and 4402 00 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—</p>			
" 4402 10	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:			
4402 10 10	Of bamboo	mt.	5%	-
4402 90	Other:			
4402 90 10	Of coconut shell	mt.	5%	-
4402 90 90	Other	mt.	5%	-";
	<p>(iii) in heading 4407,—</p> <p>(a) for tariff item 4407 24 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
"4407 21 00	Mahogany (Swietenia spp.)	m ³	12.5%	--
4407 22 00	Virola, Imbuia and balsa	m ³	12.5%	-";

	(b) after tariff item 4407 26 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: —			
"4407 27 00	Sapelli	m ³	12.5%	-
4407 28 00	Iroko	m ³	12.5%	-";
	(c) after tariff item 4407 92 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: —			
"4407 93 00	Of maple (Acer spp.)	m ³	12.5%	-
4407 94 00	Of cherry (Prunus spp.)	m ³	12.5%	-
4407 95 00	Of ash (Fraxinus spp.)	m ³	12.5%	-
	(iv) in heading 4408, in the entry in column (2), for the words "FOR OTHER SIMILAR LAMINATED WOOD", the words "FOR SIMILAR LAMINATED WOOD" shall be substituted;			
	(v) in heading 4409, for sub-heading 4409 20, tariff items 4409 20 10 to 4409 20 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —			
	"- Non-coniferous :			
4409 21 00	Of bamboo	kg.	12.5%	-
4409 29	Other:			
4409 29 10	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	12.5%	-
4409 29 20	Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	12.5%	-
4409 29 90	Other	kg.	12.5%	-";
	(vi) for heading 4410, tariff items 4410 21 00, 4410 29 00, sub-heading 4410 31, tariff items 4410 31 10 to 4410 31 90, sub-heading 4410 32, tariff items 4410 32 10 to 4410 32 90, sub-heading 4410 33 tariff items 4410 33 10 to 4410 33 90, sub-heading 4410 39, tariff items 4410 39 10 to 4410 39 90, sub-heading 4410 90, tariff items 4410 90 10 to 4410 90 99 and the entries relating thereto, the following heading, sub-heading,			

	tariff items and entries shall be substituted, namely: —			
"4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES			
	Of wood:			
4410 11	Particle board:			
4410 11 10	Plain particle boards	kg.	12.5%	-
4410 11 20	Insulation board and hardboard	kg.	12.5%	-
4410 11 30	Veneered particle board, not having decorative veneers on any face	kg.	12.5%	-
4410 11 90	Others	kg.	12.5%	-
4410 12	Oriented strand board (OSB):			
4410 12 10	Unworked or not further worked than sanded	kg.	12.5%	-
4410 12 90	Other	kg.	12.5%	-
4410 19 00	Other	kg.	12.5%	-
4410 90	Other			
4410 90 10	Plain particle board	kg.	12.5%	-
4410 90 20	Insulation board and hard board	kg.	12.5%	-
4410 90 30	Veneered particle board, not having decorative veneers on any face	kg.	12.5%	-
4410 90 90	Other	kg.	12.5%	-";
	(vii) for heading 4411, sub-headings 4411 11, tariff items 4411 11 10,			

	4411 11 90, sub-heading 4411 19, tariff items 4411 19 10 , 4411 19 90, sub-heading 4411 21, tariff items 4411 21 10, 4411 21 90, sub-heading 4411 29, tariff items 4411 29 10, 4411 29 90, sub heading 4411 31, tariff item 4411 31 10, 4411 31 90, sub heading 4411 39 , tariff items 4411 39 10, 4411 39 90, sub heading 4411 91, tariff items 4411 91 10 to 4411 91 90, subheading 4411 99, tariff items 4411 99 10 to 4411 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: -			
"4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES			
	Medium density fibre board (MDF):			
4411 12 00	Of a thickness not exceeding 5mm	kg.	12.5%	-
4411 13 00	Of a thickness exceeding 5mm but not exceeding 9mm	kg.	12.5%	-
4411 14 00	Of a thickness exceeding 9mm	kg.	12.5%	-
	Other:			
4411 92	Of a thickness exceeding 9mm			
	Not mechanically worked or surface covered:			
4411 92 11	Hardboard	kg.	12.5%	-
4411 92 19	Other	kg.	12.5%	-
	Other:			
4411 92 21	Hardboard	kg.	12.5%	-
4411 92 29	Other	kg.	12.5%	-
4411 93	Of a density exceeding 0.5 gm/cm ³ but not exceeding 0.8 gm/cm ³ :			
	Not mechanically worked or surface covered:			
4411 93 11	Insulation board	kg.	12.5%	-

4411 93 19	Other	kg.	12.5%	-
	Other:			
4411 93 21	Insulation board	kg.	12.5%	-
4411 93 29	Other	kg.	12.5%	-
4411 94	Of a density not exceeding 0.5 gm/cm ³ :			
	Not mechanically worked or surface covered:			
4411 94 11	Insulation board	kg.	12.5%	-
4411 94 19	Other	kg.	12.5%	-
	Other:			
4411 94 21	Insulation board	kg.	12.5%	-
4411 94 29	Other	kg.	12.5%	-";
	(viii) for heading 4412, sub-headings 4412 13, tariff items 4412 13 10 to 4412 13 90, sub-heading 4412 14, tariff items 4412 14 10 to 4412 14 90, sub-heading 4412 19, tariff items 4412 19 10 to 4412 19 90, sub-heading 4412 22, tariff items 4412 22 10 to 4412 22 90, sub heading 4412 23, tariff item 4412 23 10 to 4412 23 90, sub-heading 4412 29 , tariff items 4412 29 10 to 4412 29 90, sub heading 4412 92, tariff items 4412 92 10 to 4412 92 90, sub-heading 4412 93, tariff items 4412 93 10 to 4412 93 90, subheading 4412 99, tariff items 4412 99 10 to 4412 99 90 and entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
"4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD			
4412 10 00	Of bamboo	m ³	12.5%	-
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			

4412 31	With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter, namely:— Abura, Acajou, d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, 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 Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti :			
4412 31 10	Decorative plywood	m ³	12.5%	-
4412 31 20	Tea chest panels or shooks, packed in sets	m ³	12.5%	-
4412 31 30	Other tea chest panels	m ³	12.5%	-
4412 31 40	Marine and aircraft plywood	m ³	12.5%	-
4412 31 50	Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	12.5%	-
4412 31 90	Other	m ³	12.5%	-
4412 32	Other, with at least one outer ply of non-coniferous wood:			
4412 32 10	Decorative plywood	m ³	12.5%	-
4412 32 20	Tea chest panels or shooks, packed in sets	m ³	12.5%	-

4412 32 30	Marine and aircraft plywood	m ³	12.5%	-
4412 32 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	12.5%	-
4412 32 90	Other	m ³	12.5%	-
4412 39	Other:			
4412 39 10	Decorative plywood	m ³	12.5%	-
4412 39 20	Tea chest panels or shooks, packed in sets	m ³	12.5%	-
4412 39 30	Marine and aircraft plywood			
4412 39 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	12.5%	-
4412 39 90	Other	m ³	12.5%	-
	Other:			
4412 94 00	Blockboard, laminboard and battenboard	m ³	12.5%	-
4412 99	Other:			
4412 99 10	Decorative plywood	m ³	12.5%	-
4412 99 20	Tea chest panel or shooks, packed in sets	m ³	12.5%	-
4412 99 30	Marine and aircraft plywood	m ³	12.5%	-
4412 99 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	12.5%	-
4412 99 90	Other	m ³	12.5%	-";
	(ix) in heading 4418,— (a) in the entry in column (2), for the words "PARQUET PANELS", the words "FLOORING PANELS" shall be substituted;			

	(b) tariff item 4418 30 00 and the entries relating thereto shall be omitted;			
	(c) after tariff item 4418 50 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—			
"4418 60 00	Posts and beams	kg.	12.5%	-
	Assembled flooring panels			
4418 71 00	For mosaic floors	kg.	12.5%	-
4418 72 00	Other, multilayer	kg.	12.5%	-
4418 79 00	Other	kg.	12.5%	-";
	(39) in Chapter 46,—			
	(i) in Note 1, for the word "bamboos", the words "bamboos, rattan," shall be substituted;			
	(ii) in heading 4601, for sub-heading 4601 20, tariff items 4601 20 10 to 4601 91 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Mats, matting and screens of vegetable materials:			
4601 21 00	Of bamboo	kg.	12.5%	-
4601 22 00	Of rattan	kg.	12.5%	-
4601 29 00	Other	kg.	12.5%	-
4601 92 00	Of bamboo	kg.	12.5%	-
4601 93 00	Of rattan	kg.	12.5%	-
4601 94 00	Of other vegetable materials	kg.	12.5%	-";
	(iii) in heading 4602, for sub-heading 4602 10, tariff items 4602 10 11 to 4602 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Of vegetable material:			
4602	Of bamboo	kg.	12.5%	-

11 00				
4602 12 00	Of rattan	kg.	12.5%	-
4602 19	Other:			
	Of palm leaves:			
4602 19 11	Baskets	kg.	12.5%	-
4602 19 19	Other	kg.	12.5%	-
4602 19 90	Other	kg.	12.5%	-";
	(40) in Chapter 47, in heading 4706, after tariff item 4706 20 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"4706 30 00	Other, of bamboo	kg.	5%	-";
	<p>(41) in Chapter 48,—</p> <p>(i) in Note 2, in clause (n), for the brackets, word and figures "(Section XV)", the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;</p> <p>(ii) in Note 4, for the figure "65%", the figure "50%" shall be substituted;</p> <p>(iii) in Note 9,—</p> <p>(a) in clause (a), in sub-clause (i), for the letters "e.g.", the words "for example" shall be substituted;</p> <p>(b) in the paragraph beginning with the words "Products" and ending with the word and figures "heading 4815", for the figures "4815", the figures "4823" shall be substituted;</p> <p>(iv) in heading 4802, tariff item 4802 30 00 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 4809, sub-heading 4809 10, tariff items 4809 10 10 and 4809 10 90 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 4814, tariff item 4814 30 00 and the entries relating thereto shall be omitted;</p>			

	<p>(vii) tariff item 4815 00 00 and the entries relating thereto shall be omitted;</p> <p>(viii) in heading 4816, tariff items 4816 10 00 and 4816 30 00 and the entries relating thereto shall be omitted;</p> <p>(ix) for heading 4823, tariff items 4823 12 00 and 4823 19 00 and the entries relating thereto, the following heading and entries shall be substituted, namely:—</p>			
"4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES			
	<p>(x) in heading 4823, for tariff item 4823 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
	"- Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823 61 00	Of bamboo	kg.	12.5%	-
4823 69 00	Other	kg.	12.5%	-";
	<p>(42) in Section XI,—</p> <p>(i) in the Note 1,—</p> <p>(a) in clause (a), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;</p> <p>(b) in clause (e), the brackets and words "(for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials)" shall be omitted;</p> <p>(ii) for Note 13, the following Notes shall be substituted, namely:—</p> <p>"13. For the purposes of this Section and, where applicable, throughout this Schedule, the expression "elastomeric yarn" means 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.</p> <p>14. Unless the context otherwise requires, textile garments of different</p>			

	<p>headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211.";</p> <p>(iii) in Sub-heading Note 1,—</p> <p>(a) clause (a) shall be omitted;</p> <p>(b) clauses (b) to (k) shall be re-numbered as clauses (a) to (ij);</p> <p>(c) in clause (h) so re-numbered, for the words, brackets and letters "definitions" at (e) to (ij)", the words, brackets and letters, "definitions" at (d) to (h)" shall be substituted;</p> <p>(43) in Chapter 50, in heading 5003, sub-heading 5003 10, tariff items 5003 10 10 to 5003 10 90, sub-heading 5003 90, tariff items 5003 90 10 to 5003 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:</p>			
"5003 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):			
5003 00 10	Mulberry silk waste	kg.	15%	-
5003 00 20	Tussar silk waste	kg.	15%	-
5003 00 30	Eri waste	kg.	15%	-
5003 00 40	Munga waste	kg.	15%	-
5003 00 90	Other	kg.	15%	-";
	<p>(44) in Chapter 51, in Note 1,—</p> <p>(a) in clause (b), for the word " camel", the words and brackets "camel (including dromedary)," shall be substituted;</p> <p>(b) in clause (c), for the word and figures " heading 0503", the word and figures " heading 0511" shall be substituted;</p> <p>(45) in Chapter 52,—</p> <p>(i) in heading 5208, sub-heading 5208 53, tariff items 5208 53 10 to 5208 53 90 and the entries relating thereto shall be omitted;</p>			

	<p>(ii) in heading 5210, –</p> <p>(a) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;</p> <p>(c) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;</p> <p>(d) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90, and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</p>			
"5211 19 00	Other fabrics	m ²	12.5%	-
5211 20	Bleached			
5211 20 10	Shirting fabrics	m ²	12.5%	-
5211 20 20	Canvas (including duck) of carded or combed yarn	m ²	12.5%	-
5211 20 30	Flannelette	m ²	12.5%	-
5211 20 40	Saree	m ²	12.5%	-
5211 20 50	Crepe fabric including Crepe checks	m ²	12.5%	-
5211 20 60	Twill fabrics	m ²	12.5%	-
	Other:			
5211 20 91	Zari bordered sari	m ²	12.5%	-
5211 20 92	Dedsuti, dosuti, ceretones and osamburge	m ²	12.5%	-
5211 20 99	Other	m ²	12.5%	-";

	(46) in Chapter 53,— (i) heading 5304, sub-heading 5304 10, tariff items 5304 10 10 to 5304 90 00 and the entries relating thereto shall be omitted; (ii) for heading 5305, sub-heading 5305 11, tariff items 5305 11 10 to 5305 29 00, sub-heading 5305 90, tariff items 5305 90 10 and 5305 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETED STOCK)			
5305 00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):			
5305 00 10	Coir bristles fibre	kg.	12.5%	-
5305 00 20	Coir mattress fibre	kg.	12.5%	-
5305 00 30	Curled or machine twisted coir fibre	kg.	12.5%	-
5305 00 40	Coir pith	kg.	12.5%	-
5305 00 50	Of Abaca	kg.	12.5%	-
5305 00 90	Of others	kg.	12.5%	-";
	(47) in Chapter 54,— (i) for the Chapter heading, the heading "Man-made filaments; strip and the like of man-made textile materials" shall be substituted; (ii) for Note 1, the following Note shall be substituted, namely:— "1. Throughout this Schedule, the term ' man made fibres' means staple			

	<p>fibres and filaments of organic polymers produced by manufacturing processes either:</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p> <p>The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.</p> <p>The terms "man-made", "synthetic" and "artificial" shall have the same meaning when used in relation to "textile materials".;</p> <p>(iii) in heading 5402,—</p> <p>(a) for sub-heading 5402 10, tariff items 5402 10 10 and 5402 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
	"- High tenacity yarn of nylon or other polyamides:			
5402 11 10	Of aramids	kg.	12.5%	-
5402 19	Other:			
5402 19 10	Nylon tyre yarn	kg.	12.5%	-
5402 19 90	Other	kg.	12.5%	-";
	(b) after tariff item 5402 33 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: –			
"5402 34 00	Of polypropylene	kg.	12.5%	-";
	(c) for the tariff items 5402 41 00 to 5402 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			

"5402 44 00	Elastomeric	kg.	12.5%	-
5402 45 00	Other, of nylon or other polyamides	kg.	12.5%	-
5402 46 00	Other, of polyesters, partially oriented	kg.	12.5%	-
5402 47 00	Other, of polyesters	kg.	12.5%	-
5402 48 00	Other, of polypropylene	kg.	12.5%	-
5402 49 00	Other	kg.	12.5%	-";
	(iv) in heading 5403, tariff item 5403 20 00 and the entries relating thereto shall be omitted;			
	(v) in heading 5404, for tariff item 5404 10 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
	"- Monofilament:			
5404 11 00	Elastomeric	kg.	12.5%	-
5404 12 00	Other, of polypropylene	kg.	12.5%	-
5404 19	Other:			
5404 19 10	Catgut imitation of synthetic yarn, non-sterile	kg.	12.5%	-
5404 19 20	Strip and the like of synthetic fibre material	kg.	12.5%	-
5404 19 90	Other	kg.	12.5%	-";
	(vi) for heading 5406, tariff items 5406 10 00 and 5406 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—			
"5406 00	Man-made filament yarn (other than sewing thread), put up for retail sale			
5406 00 10	Synthetic filament yarn	kg.	12.5%	-
5406	Artificial filament yarn	kg.	12.5%	-";

00 20				
	(48) in Chapter 55,— (i) in heading 5501, after tariff item 5501 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"5501 40 00	of polypropylene	kg.	12.5%	-
	(ii) in heading 5503, for tariff item 5503 10 00 and their entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Of nylon or other polyamides:			
5503 11 00	Of aramids	kg.	12.5%	-
5503 19 00	Other	kg.	12.5%	-";
	(iii) in heading 5513, tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00 and 5513 43 00 and the entries relating thereto shall be omitted; (iv) in heading 5514,— (a) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted; (b) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"5514 29 00	Other woven fabrics	m ²	12.5% or Rs. 170/- per kg., whichever is higher	-
5514 30	Of yarns of different colours:			-
5514 30 11	Of polyester staple fibres, plain weave	m ²	12.5% or Rs. 64 per sq. metre, whichever is higher	-
5514 30 12	3- thread or 4- thread twill, including cross twill, of polyester staple fibres	m ²	12.5% or Rs. 43	-

			per sq. metre, whichever is higher	
5514 30 13	Other woven fabrics of polyester staple fibres	m ²	12.5% or Rs. 180 per kg., whichever is higher 20	-
5514 30 19	Other woven fabrics	m ²	12.5% or Rs. 31 per sq. metre, whichever is higher	-";
<p>(v) in heading 5515, sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;</p> <p>(49) in Chapter 56,—</p> <p>(i) in Note 1, in clause (e), for the brackets, word and figures "(Section XV)", the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;</p> <p>(ii) in heading 5604, sub-heading 5604 20, tariff items 5604 20 10 and 5604 20 90 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 5607, sub-heading 5607 10, tariff items 5607 10 10 and 5607 10 90 and the entries relating thereto shall be omitted;</p> <p>(50) in Chapter 57,—</p> <p>(i) in heading 5702, for tariff item 5702 49 90, sub-heading 5702 51, tariff items 5702 51 10 to 5702 51 40, sub-heading 5702 52, tariff items 5702 52 10 to 5702 52 90, sub-heading 5702 59, tariff items 5702 59 10 to 5702 59 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>				
"5702 49 90	Other	m ²	12.5%	-
5702 50	Other, not of pile construction, not made up:	m ²	12.5%	-
	Of man-made textile materials:			
5702 50 21	Carpets, Carpeting and rugs	m ²	12.5% or Rs. 105	-

			per sq. metre, whichever higher	
5702 50 22	Mats and matting	m ²	12.5% or Rs. 105 per sq. metre, whichever higher	-
5702 50 29	Other	m ²	12.5% or Rs. 105 per sq. metre, whichever is higher	-
	Of other textiles materials:			
5702 50 31	Carpets and other floor coverings, of cotton other than durries	m ²	12.5%	-
5702 50 32	Carpets and other floor coverings, of silk	m ²	12.5%	-
5702 50 33	Place mat and other similar goods	m ²	12.5%	-
5702 50 39	Other	m ²	12.5%	-";
	(51) in Chapter 58, in heading 5803, sub-headings 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:			
"5803 00	Gauze, other than narrow fabrics of heading 5806:			
	Of cotton:			
5803 00 11	Unbleached	m ²	12.5%	-
5803 00 12	Bleached	m ²	12.5%	-
5803 00 13	Piece dyed	m ²	12.5%	-
5803 00 14	Yarn dyed	m ²	12.5%	-

5803 00 15	printed	m ²	12.5%	-
5803 00 19	other			
	Of other textile materials:	m ²	12.5%	-
5803 00 91	Of silk or silk waste	m ²	12.5%	-
5803 00 92	Of synthetic fibre	m ²	12.5%	-
5803 00 93	Of artificial fibre	m ²	12.5%	-
5803 00 99	Other	m ²	12.5%	-";
	<p>(52) in Chapter 59, in the Note 5, in clause (h), for the brackets, word and figures "(Section XV)" the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;</p> <p>(53) in Chapter 60, in heading 6005, tariff item 6005 10 00 and the entries relating thereto shall be omitted;</p> <p>(54) in Chapter 61,—</p> <p>(i) in heading 6101, sub-heading 6101 10, tariff items 6101 10 10 to 6101 10 90 and the entries relating thereto shall be omitted;</p> <p>(ii) for heading 6103, tariff items 6103 11 00, 6103 12 00, sub-heading 6103 19, tariff items 6103 19 10 to 6103 21 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—</p>			
"6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED			
6103 10	Suits:			
6103 10 10	Of silk	u	12.5%	-
6103 10 20	Of cotton	u	12.5%	
6103 10 30	Of artificial fibres	u	12.5%	

6103 10 90	Other	u	12.5%	-";
	(iii) in heading 6104, tariff items 6104 11 00, 6104 12 00 and 6104 21 00 and the entries relating thereto shall be omitted;			
	(iv) in heading 6107, sub-heading 6107 92, tariff items 6107 92 10 and 6107 92 20 and the entries relating thereto shall be omitted;			
	(v) in heading 6111, tariff item 6111 10 00 and the entries relating thereto shall be omitted;			
	(vi) in heading 6114, tariff item 6114 10 00 and the entries relating thereto shall be omitted;			
	(vii) for heading 6115, tariff items 6115 11 00, 6115 12 00, sub-heading 6115 19, tariff items 6115 19 10 to 6115 19 90, sub-heading 6115 20, tariff items 6115 20 10 to 6115 93 00 and the entries relating thereto, the following heading, subheadings, tariff items and entries shall be substituted, namely: —			
"6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR ARICOSE VEINS) AND FOOTWEAR WITHOUT PPLIED SOLES, KNITTED OR CROCHETED			
6115 10 00	Graduated compression hosiery for example, stockings for varicose veins)	u	12.5%	-
6115 21	Other panty hose and tights:			
6115 21 00	Of synthetic fibres, measuring per single yarn less than 67 decitex	u	12.5%	-
6115 22 00	Of synthetic fibres, measuring per single yarn 67 decitex or more	u	12.5%	-
6115 29	Of other textile materials:			
6115 29 10	Of silk	u	12.5%	-
6115 29 20	Of wool or fine animal hair	u	12.5%	-
6115 29 30	Of artificial fibres	u	12.5%	-

6115 29 90	Other	u	12.5%	-
6115 30 00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	12.5%	-
6115 94 00	Of wool or fine animal hair	pa	12.5%	-
6115 95 00	Of cotton	pa	12.5%	-
6115 96 00	Of synthetic fibres	pa	12.5%	-";
<p>(viii) in heading 6117, sub-heading 6117 20, tariff items 6117 20 10 to 6117 20 90 and the entries relating thereto shall be omitted;</p> <p>(55) in Chapter 62,—</p> <p>(i) in heading 6203, tariff item 6203 21 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6205, tariff item 6205 10 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6207, tariff item 6207 92 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 6209, tariff item 6209 10 00 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 6211, tariff item 6211 31 00 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 6213, tariff item 6213 10 00 and the entries relating thereto shall be omitted;</p> <p>(56) in Chapter 63,—</p> <p>(i) in heading 6302, tariff items 6302 52 00 and 6302 92 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6303, tariff items 6303 11 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6306,—</p> <p>(a) tariff items 6306 11 00 and 6306 21 00 and the entries relating thereto</p>				

	<p>shall be omitted;</p> <p>(b) for tariff items 6306 29 90, 6306 31 00, sub-heading 6306 39, tariff items 6306 39 10 to 6306 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>			
"6306 29 90	Other	kg.	12.5%	-
6306 30 00	Sails	kg.	12.5%	-
6306 40 00	Pneumatic mattresses	u	12.5%	-";
	<p>(57) in Chapter 64,—</p> <p>(i) in heading 6401, sub-heading 6401 91, tariff items 6401 91 10 and 6401 91 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6402, sub-heading 6402 30, tariff items 6402 30 10 and 6402 30 90 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6403, tariff item 6403 30 00 and the entries relating thereto shall be omitted;</p> <p>(58) in Chapter 65,—</p> <p>(i) tariff item 6503 00 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6506, tariff item 6506 92 00 and the entries relating thereto shall be omitted;</p> <p>(59) in Chapter 66, in heading 6603, sub-heading 6603 10, tariff items 6603 10 10 and 6603 10 90 and the entries relating thereto shall be omitted;</p> <p>(60) in Chapter 68,—</p> <p>(i) in heading 6802, tariff item 6802 22 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6811, for tariff item 6811 10 00, sub-heading 6811 20, tariff items 6811 20 10 to 6811 20 90, sub-heading 6811 30, tariff items 6811 30 10 to 6811 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</p>			
"6811 40	Containing asbestos:			

6811 40 10	Asbestos - cement sheets	kg.	12.5%	-
6811 40 20	Asbestos - cement tiles kg. 12.5% -	kg.	12.5%	-
6811 40 90	Other	kg.	12.5%	-
	Not containing asbestos:			
6811 81 00	Corrugated sheets	kg.	12.5%	-
6811 82 00	Other sheets, panels, tiles and similar articles	kg.	12.5%	-
6811 83 00	Tubes, pipes and tube or pipe fittings	kg.	12.5%	-
6811 89 00	Other articles	kg.	12.5%	-";
	(iii) in heading 6812, for the tariff item 6812 50 00, sub-heading 6812 60, tariff items 6812 60 11 to 6812 70 00, subheading 6812 90, tariff items 6812 90 11 to 6812 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—			
"6812 80 00	Of crocidolite	kg.	12.5%	-
	Other :			
6812 91 00	Clothing, clothing accessories, footwear and headgear	kg.	12.5%	-
6812 92	Paper, millboard and felt:			
	Millboard:			
6812 92 11	Asbestos	kg.	12.5%	-
6812 92 19	Other	kg.	12.5%	-
6812 92 90	Other	kg.	12.5%	-
6812 93 00	Compressed asbestos fibre jointing, in sheets or rolls	kg.	12.5%	-
6812 99	Other:			

	Lagging compounds:			
6812 99 11	Asbestos	kg.	12.5%	-
6812 99 19	Other	kg.	12.5%	-
	Asbestos packing joints and gaskets:			
6812 99 21	Packing joints	kg.	12.5%	-
6812 99 22	Gaskets	kg.	12.5%	-
6812 99 90	Other	kg.	12.5%	-";
	(iv) in heading 6813, for tariff item 6813 10 00, sub-heading 6813 90, tariff items 6813 90 10 and 6813 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"6813 20	Containing asbestos:			
6813 20 10	Brake lining and pads	kg.	12.5%	-
6813 20 90	Asbestos friction materials	kg.	12.5%	-
	Not containing asbestos :			
6813 81 00	Brake linings and pads	kg.	12.5%	
6813 89 00	Other	kg.	12.5%	-";
	(61) in Chapter 70,— (i) in Sub-heading Note, for the word and figures "sub-headings 7013 21, 7013 31", the words and figures "tariff items 7013 22 00, 7013 33 00, 7013 41 00" shall be substituted; (ii) tariff item 7012 00 00 and the entries relating thereto shall be omitted ; (iii) for heading 7013, tariff items 7013 10 00 to 7013 39 00, sub-heading 7013 91, tariff items 7013 91 10, 7013 91 90, sub-heading 7013 99, tariff items 7013 99 10 and 7013 99 90 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—			

"7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)			
7013 10 00	Of glass-ceramics	kg.	12.5%	-
	Stemware drinking glasses, other than of glass-ceramics			
7013 22 00	Of lead crystal	kg.	12.5%	-
7013 28 00	Other	kg.	12.5%	-
	Other drinking glasses, other than of glass-ceramics			
7013 33 00	Of lead crystal	kg.	12.5%	-
7013 37 00	Other	kg.	12.5%	-
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics			
7013 41 00	Of lead crystal	kg.	12.5%	-
7013 42 00	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg.	12.5%	-
7013 49 00	Other	kg.	12.5%	-
	Other glassware			
7013 91 00	Of lead crystal	kg.	12.5%	-
7013 99 00	Other	kg.	12.5%	-";
	(62) in Chapter 71,— (i) in Note 2, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be			

substituted;

(ii) in Note 4, for the brackets and letters "(a)", "(b)" and "(c)", except "2(b)", the brackets and letters "(A)", "(B)" and "(C)" shall respectively be substituted;

(iii) for Note 9, the following Note shall be substituted, namely:—

"9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watchchains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.";

(iv) in Sub-heading Note 2, for figure, brackets and letter "4(b)", the figure, brackets and letter "4(B)" shall be substituted;

(63) in Chapter 72,—

(i) in heading 7225, sub-heading 7225 20, tariff items 7225 20 11 to 7225 20 29 and the entries relating thereto shall be omitted ;

(ii) in heading 7226, tariff items 7226 93 00 and 7226 94 00 and the entries relating thereto shall be omitted ;

(iii) in heading 7229, tariff item 7229 10 00 and the entries relating thereto shall be omitted;

(64) in Chapter 73, -

(i) in heading 7304, for sub-heading 7304 10 ,tariff items 7304 10 11 to 7304 10 29, sub-heading 7304 21, tariff items 7304 21 10, 7304 21 90, sub-heading 7304 29, tariff items 7304 29 10, 7304 29 90, sub-heading 7304 31, tariff items 7304 31 11 to 7304 31 39, sub-heading 7304 39, tariff items 7304 39 11 to 7304 49 00 ,sub-heading 7304 51, tariff items 7304 51 10 to 7304 51 30, sub-heading 7304 59, tariff items 7304 59 10 to 7304 90 00 and the entries relating thereto , the following sub-headings, tariff items and entries shall be substituted, namely:—

	"Line pipe of a kind used for oil and gas pipelines:			
7304 11	Of stainless steel:			
7304 11 10	Tubes and pipes	kg.	12.5%	-
7304 11 20	Blanks for tubes and pipes	kg.	12.5%	-
7304 11 90	Other	kg.	12.5%	-
7304 19	Other:			
7304 19 10	Tubes and pipes	kg.	12.5%	-
7304 19 20	Blanks for tubes and pipes	kg.	12.5%	-
7304 19 90	Other	kg.	12.5%	-
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304 22 00	Drill pipe of stainless steel	kg.	12.5%	-
7304 23	Other drill pipe:			
7304 23 10	Of iron	kg.	12.5%	-
7304 23 90	Other	kg.	12.5%	-
7304 24 00	Other, of stainless steel	kg.	12.5%	-
7304 29	Other:			
7304 29 10	Of iron	kg.	12.5%	-
7304 29 90	Other	kg.	12.5%	-

	Other, of circular cross-section, of iron or non-alloy steel:			
7304 31	Cold-drawn or cold-rolled (cold-reduced):			
	Up to 114.3 mm outer diameter:			
7304 30 11	Of iron	kg.	12.5%	-
7304 31 19	Other	kg.	12.5%	-
	Above 114.3 mm but up to 219.1 mm outer diameter			
7304 31 21	Of iron	kg.	12.5%	-
7304 31 29	Other	kg.	12.5%	-
	Other			
	Up to 114.3 mm outer diameter:			
7304 39 11	Of iron	kg.	12.5%	-
7304 39 19	Other	kg.	12.5%	-
	Above 114.3 mm but up to 219.1 mm outer diameters:			
7304 39 21		kg.	12.5%	-
7304 39 29		kg.	12.5%	-
	Above 219.1 mm diameter:			
7304 39 31	Of iron	kg.	12.5%	-
7304 39 39	Other	kg.	12.5%	-
	Other, of circular cross section, of stainless steel:			
7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	kg.	12.5%	-
7304	Other	kg.	12.5%	-

49 00				
	Other, of circular cross section, of alloy steel:			
7304 51	Cold-drawn or cold rolled (cold-reduced):			
7304 51 10	Up to 114.3 mm diameter	kg.	12.5%	-
7304 51 20	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	12.5%	-
7304 51 30	Above 219.1 mm outer diameter	kg.	12.5%	-
7304 59	Other			
7304 59 10	Up to 114.3 mm diameter	kg.	12.5%	-
7304 59 20	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	12.5%	-
7304 59 30	Above 219.1 mm outer diameter	kg.	12.5%	-
7304 90 00	Other	kg.	12.5%	-";
	(ii) in heading 7306, for the sub-heading 7306 10, tariff items 7306 10 11 to 7306 10 29, sub-heading 7306 20, tariff items 7306 20 10 to 7306 20 90, sub-heading 7306 30, tariff items 7306 30 10 to 7306 50 00, sub-heading 7306 60, tariff items 7306 60 10 and 7306 60 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—			
	"- Line pipe of a kind used for oil or gas pipelines:			
7306 11 00	Welded, of stainless steel	kg.	12.5%	-
7306 19	Other:			
	Galvanised pipes:			
7306 19 11	Of iron	kg.	12.5%	-
7306 19 19	Other	kg.	12.5%	-

	Non galvanised pipes:			
7306 19 21	Of iron	kg.	12.5%	-
7306 19 29	Other	kg.	12.5%	-
	Casing and tubing of a kind used in drilling for oil or gas:			
7306 21 00	Welded, of stainless steel	kg.	12.5%	-
7306 29	Other:			
7306 29 11	Of iron	kg.	12.5%	-
7306 29 19	Other	kg.	12.5%	-
7306 30	Other, welded, of circular cross-section, of iron or non-alloy steel:			
7306 30 10	Of iron	kg.	12.5%	-
7306 30 90	Other	kg.	12.5%	-
7306 40 90	Other, welded, of circular cross-section, of stainless steel	kg.	12.5%	-
7306 50 00	Other, welded, of circular cross-section, of other alloy steel of other alloy steel	kg.	12.5%	-
	Other, welded, of non-circular cross-section:			
7306 61 00	Of square or rectangular-cross-section	kg.	12.5%	-
7306 69 00	Of other non-circular cross-section	kg.	12.5%	-
7306 90	Other:			
	ERW precision tubes:			
7306 90 11	Of iron	kg.	12.5%	-
7306	Other	kg.	12.5%	-

90 19				
7306 90 90	Other	kg.	12.5%	-
	<p>(iii) in heading 7314, tariff item 7314 13 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 7319, sub-heading 7319 10, tariff items 7319 10 10 to 7319 10 90 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 7321, for sub-heading 7321 13, tariff items 7321 13 10 to 7321 13 90, sub-heading 7321 83, tariff item 7321 83 10 and 7321 83 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —</p>			
"7321 19	Other, including appliances for solid fuel:			
7321 19 10	Cookers and kitchen stoves	u	12.5%	-
7321 19 90	Other stoves and appliances	u	12.5%	-
7321 89	Other, including appliances for solid fuel:			
7321 89 10	Clay tandoor (oven with iron or steel body and earthen grates)	kg.	12.5%	-
7321 89 90	Other	kg.	12.5%	-";
	<p>(65) in Chapter 74,—</p> <p>(i) in Note 1, in clause (f), the paragraph beginning with the words "in the case of" and ending with the words "exceeds 6 mm" shall be omitted.</p> <p>(ii) in heading 7401, for tariff items 7401 10 00 and 7401 20 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —</p>			
"7401 00	Copper Mattes; Cement copper (precipitated copper):			
7401 00 10	Copper mattes	kg.	12.5%	-
7401 00 90	Cement copper (precipitated copper)	kg.	12.5%	-";

(iii) in heading 7403, sub-heading 7403 23, tariff items 7403 23 10 and 7403 23 20 and the entries relating thereto shall be omitted;

(iv) in heading 7407, sub-heading 7407 22, tariff items 7407 22 10 and 7407 22 20 and the entries relating thereto shall be omitted;

(v) heading 7414, sub-heading 7914 20, tariff items 7414 20 10 to 7414 20 90, sub-heading 7414 90, tariff items 7414 90 10 to 7414 90 90 and the entries relating thereto shall be omitted;

(vi) tariff item 7416 00 00 and the entries relating thereto shall be omitted;

(vii) heading 7417, sub-heading 7417 00, tariff items 7417 00 11 to 7417 00 99 and the entries relating thereto shall be omitted;

(66) in Chapter 78,—

(i) heading 7803, sub-heading 7803 00, tariff items 7803 00 11 to 7803 00 30 and the entries relating thereto shall be omitted;

(ii) heading 7805, sub-heading 7805 00, tariff items 7805 00 10 and 7805 00 20 and the entries relating thereto shall be omitted; (67) in Chapter 79, heading 7906, sub-heading 7906 00, tariff items 7906 00 10 and 7906 00 20 and the entries relating thereto shall be omitted;

(68) in Chapter 80,—

(i) in Note 1, in clause (d), the paragraph beginning with the words and figures "Headings 8004" and ending with the words "other headings" shall be omitted;

(ii) heading 8004, sub-heading 8004 00, tariff items 8004 00 10 and 8004 00 90 and the entries relating thereto shall be omitted;

(iii) tariff item 8005 00 00 and the entries relating thereto shall be omitted;

(iv) heading 8006, sub-heading 8006 00, tariff items 8006 00 10 and 8006 00 20 and the entries relating thereto shall be omitted;

(69) in Chapter 81,—

(i) in heading 8101, sub-heading 8101 95, tariff items 8101 95 10 and 8101 95 90 and the entries relating thereto shall be omitted;

(ii) in heading 8112, sub-heading 8112 30, tariff items 8112 30 10 to 8112 30 90, sub-heading 8112 40, tariff items 8112 40 10 to 8112 40 90 and the entries relating thereto shall be omitted;

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(70) in Chapter 83, in tariff item 8311 90 00, in the entry in column (2), the words "including parts" shall be omitted;

(71) in Section XVI,—

"8442 50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):			
8442 50 10	Plates and cylinders	kg.	12.5%	-
8442 50 20	Lithographic plates	kg.	12.5%	-
	Plate, cylinder and lithographic stones prepared for printing purposes:			
8442 50 31	Plate and cylinder for textile printing machine	kg.	12.5%	-
8442 50 39	Other	kg.	12.5%	-
8442 50 40	Highly polished copper sheets for making blocks	kg.	12.5%	-
8442 50 50	Highly polished zinc sheets for making process blocks	kg.	12.5%	-
8442 50 90	Other	kg.	12.5%	-";
	(x) for heading 8443, tariff items 8443 11 00 to 8443 51 00, sub-heading 8443 59, tariff items 8443 59 10 to 8443 59 90, sub heading 8443 60, tariff items 8443 60 10 to 8443 60 90, sub –heading 8443 90, tariff items 8443 90 10 and 8443 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF			
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 :			
8443 11 00	Off set printing machinery, reel fed	u	12.5%	-
8443	Offset printing machinery, sheet-fed,	u	12.5%	-

12 00	office type (using sheets With one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)			
8443 13 00	Other offset printing machinery	u	12.5%	-
8443 14 00	Letterpress printing machinery, reel fed, excluding flexography printing	u	12.5%	-
8443 15 00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	12.5%	-
8443 16 00	Flexographic printing machinery	u	12.5%	-
8443 17 00	Gravure printing machinery	u	12.5%	-
8443 19 00	Other	u	12.5%	-
	Other printers, copying machines and facsimile machines, whether or not combined :			
8443 31 00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	12.5%	-
8443 32 00	Other, capable of connecting to an automatic data processing machine or to a network	u	12.5%	-
8443 39	Other			
8443 39 10	Flat bed printing presses	u	12.5%	-
8443 39 20	Platen printing presses	u	12.5%	-
8443 39 30	Proof presses	u	12.5%	-
	Machinery for printing repetitive word or design or colour :			
8443 39 41	On cotton textile	u	12.5%	-
8443	Other	u	12.5%	-

39 49				
	Machines for uses ancillary to printing:			
8443 39 51	Automatic feeders and sheet delivering machine	u	12.5%	-
8443 39 52	Serial numbering machines	u	12.5%	-
8443 39 53	Folders, guzmnos perforators and staplers	u	12.5%	-
8443 39 59	Other	u	12.5%	-
	Parts and accessories :			
8443 9100	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	u	12.5%	-
8443 99 00	Other	u	12.5%	-";
	(xi) in heading 8448, sub-heading, 8448 41, tariff items 8448 41 10 to 8448 41 90 and the entries relating thereto shall be omitted;			
	(xii) in heading 8456, for tariff items 8456 30 00, 8456 91 00, sub-heading 8456 99, tariff items 8456 99 10 and 8456 99 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —			
"8456 30 00	Operated by electro-discharge processes	u	12.5%	-
8456 90	Other:			
8456 90 10	For dry etching pattern on semi conductor material	u	12.5%	-
8456 90 20	Electro chemical machines	u	12.5%	-
8456 90 90	Other	u	12.5%	-";
	(xiii) for heading 8469, tariff items 8469 11 00, 8469 12 00, sub-heading 8469 20 tariff items 8469 20 10, 8469 20 90 subheading 8469 30, tariff items 8469 30 10 and 8469 30 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely: —			

"8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443; WORD-PROCESSING MACHINES			
8469 00	Typewriters other than printers of heading 8443; word-processing machines:			
8469 00 10	Word processing machines		Free	
8469 00 20	Automatic typewriters	u	12.5%	-
8469 00 30	Braille typewriters, electric	u	12.5%	-
8469 00 40	Braille typewriters, non-electric	u	12.5%	-
8469 00 90	Other typewriters, electric or non-electric	u	12.5%	-";
	<p>(xiv) in heading 8470, sub-heading 8470 40, tariff items 8470 40 10 and 8470 40 20 and the entries relating thereto shall be omitted;</p> <p>(xv) in heading 8471,—</p> <p>(a) tariff item 8471 10 00 and the entries relating thereto shall be omitted;</p> <p>(b) in sub-heading 8471 30, and after tariff item 8471 30 90, in the entry in column (2), the word "digital" wherever it occurs, shall be omitted;</p> <p>(c) in tariff item 8471 50 00, in the entry in column (2), for the words "Digital processing", the word "Processing" shall be substituted;</p> <p>(xvi) in heading 8472, tariff item 8472 20 00 and the entries relating thereto shall be omitted;</p> <p>(xvii) for heading 8485, tariff items 8485 10 00 and 8485 90 00 and the entries relating thereto, the following headings, tariff items and entries shall be substituted, namely: —</p>			
" 8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES			

8486 10 00	Machines and apparatus for the manufacture of boules or wafers	u	12.5%	-
8486 20 00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	12.5%	-
8486 30 00	Machines and apparatus for the manufacture of flat panel displays	u	12.5%	-
8486 40 00	Machines and apparatus specified in Note 9(c) to this Chapter	u	12.5%	-
8486 90 00	Parts and accessories	kg.	12.5%	-
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
8487 10 00	Ships' or boats' propellers and blades therefore	u	12.5%	-
8487 90 00	Other	kg.	12.5%	-";
<p>(72) in Chapter 85,—</p> <p>(i) in Note 1,—</p> <p>(a) in clause (b), the word "or" occurring at the end shall be omitted;</p> <p>(b) for clause (c), the following clauses shall be substituted , namely:—</p> <p>" (c) machines and apparatus of heading 8486;</p> <p>(d) vacuum apparatus of a kind used in medical, surgical,dental or veterinary purposes (Chapter 90); or</p> <p>(e) electrically heated furniture of Chapter 94.";</p> <p>(ii) in Note 3, for clause (a), the following clause shall be substituted, namely:—</p> <p>"(a) floor polishers, food grinders and mixers, and fruit or vegetabl</p>				

THE FIFTH SCHEDULE

(See section 66)

PART I

In the Third schedule to the Central Excise Act. -

(1) after S. No. 71 and the entries relating thereto, the following S. No. Heading and entries shall be inserted, namely: -

S. No.	Heading, sub-heading or tariff	Description of goods
(1)	(2)	(3)
"71A.	8443	Fascimile machines";
	(2) after S. No.76 and the entries relating thereto, the following S.No. heading and entries shall be inserted, namely: -	
"76A.	8508	Vacuum Cleaners with self cotnained electric motor";
	(3) against S.No. 77, for the entry in column (3), the following entry shall be substituted, namely:— "Electro-mechanical domestic appliances with self contained electric motor, other than vacuum cleaners of heading 8508"; (4) against S.No. 81, in the entry in column (3), the words "; facsimile machines" shall be omitted; (5) against S.No. 84, for the entry in column (3), the following entry shall be substituted, namely:— "Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs"; (6) against S. Nos. 85, 86, 87 and 88, the entries in columns (2) and (3) shall be omitted; (7) for S. No. 89 and the entries relating thereto, the following S. No., heading and entries shall be substituted, namely:—	
"89	8525 or 8517	Cellular or mobile phones
89A.	8527	Pagers";
PART II		

In the Third Schedule to the Central Excise Act, after S. No. 99 and the entries relating thereto, the following entries shall be inserted, namely:—

"100.	Any heading	Parts, components and assemblies of automobiles
101.	3808 30 40	Plant-growth regulator
102.	9603 21 00	Toothbrush".

THE SIXTH SCHEDULE

[See clause 67(a)]

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 16, for the entry in column (4) occurring against all the tariff items, the entry "Nil" shall be substituted;

(2) in Chapter 19,—

(i) in tariff items 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10 and 1902 30 90, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(ii) in tariff items 1905 31 00, 1905 32 19, 1905 90 10 and 1905 90 20, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(3) in Chapter 21,—

(i) in tariff item 2105 00 00, for the entry in column (4), the entry "Nil" shall be substituted;

(ii) in tariff item 2106 90 20, for the entry in column (4), the entry "37.5%" shall be substituted;

(4) in Chapter 24,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2401, the entry "42%" shall be substituted;

(ii) in tariff item 2402 20 10, for the entry in column (4), the entry "Rs.125 per thousand" shall be substituted;

(iii) in tariff item 2402 20 20, for the entry in column (4), the entry "Rs.415 per thousand" shall be substituted;

(iv) in tariff item 2402 20 30, for the entry in column (4), the entry "Rs.620 per thousand" shall be substituted;

(v) in tariff item 2402 20 40, for the entry in column (4), the entry "Rs.1,005 per thousand" shall be substituted;

(vi) in tariff item 2402 20 50, for the entry in column (4), the entry "Rs.1,340 per thousand" shall be substituted;

(vii) in tariff item 2402 20 90, for the entry in column (4), the entry "Rs.1,645 per thousand" shall be substituted;

(viii) in tariff item 2403 10 10, for the entry in column (4), the entry "50%" shall be substituted;

(ix) in tariff item 2403 10 31, for the entry in column (4), the entry "Rs. 12 per thousand" shall be substituted;

(x) in tariff item 2403 10 39, for the entry in column (4), the entry "Rs. 30 per thousand" shall be substituted;

(xi) in tariff item 2403 91 00, 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50, 2403 99 60 and 2403 99 90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(5) in Chapter 25,—

(i) after Note 5, the following Note shall be inserted, namely:—

'6. In relation to products of headings 2515 and 2516, the process of cutting or sawing or sizing or polishing or any other process, for converting of stone blocks into slabs or tiles, shall amount to "manufacture".';

(ii) in tariff item 2503 00 10, for the entry in column (4), the entry "16%" shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	(6) In Chapter 28, -		
	(i) in heading 2812, -		
	(a) for tariff item 2812 10 10 and the entries relating thereto, the following shall be substituted, namely:—		
"2812 10 10	Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%";
	(b) for tariff item 2812 10 20 and entries relating thereto,		

the following shall be substituted, namely :—

“--- Phosphorus trichloride and Phosphorus pentachloride:

2812 10 21	Phosphorus trichloride	kg.	16%
2812 10 22	Phosphorous pentachloride	kg.	16%”;

(c) for tariff item 2812 10 40 and entries relating thereto, the following shall be substituted, namely: —

“--- Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride:

2812 10 41	--Sulphur oxychloride	kg.	16%
2812 10 42	--Sulphur monochloride	kg.	16%
2812 10 43	--Sulphur dichloride	kg.	16%
2812 10 47	--Thionyl chloride	kg.	16%”;

(d) after tariff item 2812 10 50 and the entries relating thereto, the following shall be inserted, namely:—

“2812 10 60	Arsenous trichloride	kg.	16%”;
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(ii) in heading 2851, for tariff item 2851 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“--- Other:

2851 00 91	Cyanogen chloride [(CN) Cl]	kg.	16%
2851 00 99	Other	kg.	16%”;

(7) in Chapter 29,—

(i) in heading 2903, for tariff item 2903 30 10 and the entries relating thereto, the following shall be substituted, namely:—

“--- Fluorinated derivatives :

2903 30 11	1-Propene, 1, 1,3,3,3,- Pentafluoro –2- (trifluoromethyl) (PFIB)	kg.	16%
2903 30 19	Other	kg.	16%”;

(ii) in heading 2904, after tariff item 2904 90 70 and the entries relating thereto, the following shall be inserted,

namely:—

"2904
90 80 Chloropicrin (Trichloronitro-Methane) kg. 16%";

(iii) in heading 2905, for tariff item 2905 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2905
19 Other :

2905 2-Butanol, 3, 3-dimethyl- kg. 16%
19 10

2905 Other kg. 16%";
19 90

(iv) in heading 2918, for tariff item 2918 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2918
19 Other :

2918 Benzeneacetic acid, alpha-hydroxy-alpha- kg. 16%
19 10 phenyl-

2918 Other kg. 16%";
19 90

(v) in heading 2920,—

(a) for tariff item 2920 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"- Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :

2920 Phosphorothioic acid, S [2-(diethylamino) kg. 16%
10 10 ethyl] O,O-diethyl ester

2920 Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, kg. 16%
10 20 sulphonated, nitrated or nitrosated derivatives

(b) for tariff item 2920 90 90 and the entries relating thereto, the following shall be substituted, namely:—

"--- Other :

2920 Trimethyl Phosphite kg. 16%
90 41

2920 Triethyl Phosphite kg. 16%
90 42

2920 Dimethyl Phosphite kg. 16%
90 43

2920 90 44	Diethyl Phosphite	kg.	16%
2920 90 45	O, O, Dimethyl Methyl Phosphonate	kg.	16%
2920 90 47	Phosphonic Acid, Methyl- compound with (aminoimino methyl) urea (1:1)	kg.	16%
2920 90 48	1-Propanaminium N, N, N-trimethyl -3-[1-oxo-9-octadecenyl)amino]-, (Z)- methyl methylphosphonate	kg.	16%
2920 90 51	Phosphonic acid, [methyl-bis (5-ethyl- 2-methyl -2- oxido-1, 3,2-dioxaphosphorinan-5-yl) methyl] ester	kg.	16%
2920 90 52	Phosphonic acid, [methyl- (5-ethyl-2--methyl2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl] ester	kg.	16%
2920 90 53	Phosphonic acid, propyl-dimethyl ester	kg.	16%
2920 90 54	Phosphonous acid, methyl-diethyl ester	kg.	16%
2920 90 55	Phosphonic acid, ethyl-	kg.	16%
2920 90 56	Phosphonic acid, propyl-	kg.	16%
2920 90 57	Phosphinic acid, methyl-	kg.	16%
2920 90 58	Phosphonochloridic acid, methyl-, methyl ester	kg.	16%
2920 90 61	Phosphonothioic dichloride, ethyl-	kg.	16%
2920 90 62	Phosphonic acid, methyl-	kg.	16%
2920 90 63	Phosphonic acid, methyl-, dimethyl ester	kg.	16%
2920 90 64	Phosphonic dichloride, methyl-	kg.	16%
2920 90 65	Phosphonous dichloride, methyl-	kg.	16%
2920 90 66	Phosphonic acid, ethyl-, diethyl ester	kg.	16%
2920 90 99	Other	kg.	16%

(vi) in heading 2921, for tariff item 2921 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2921	Other :	kg.	16%
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19

-2-Chloro N,N-Di-isopropyl ethylamine
and Ethanamine, 2-Chloro-N, N-dimethyl :

2921 19 11	2-Chloro N,N-Di-isopropyl ethylamine	kg.	16%
2921 19 14	Ethanamine, 2-Chloro-N, N-dimethyl	kg.	16%
2921 19 90	Other	kg.	16%

(vii) in heading 2922,—

(a) for tariff items 2922 11 00 and 2922 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"2922
11 Monoethanolamine and its salts:

2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl
Amino ethyl Chloride Hydrochloride, Di-ethyl Amino
ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride
Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl
Amino ethanethiol Hydrochloride:

2922 11 11	2-Hydroxy N,N-Diisopropyl Ethylamine	kg.	16%
2922 11 12	N,N-Diethyl Amino ethyl Chloride Hydrochloride	kg.	16%
2922 11 13	Di-ethyl Amino ethanethiol Hydrochloride	kg.	16%
2922 11 14	Di-Methyl Amino ethyl chloride Hydrochloride	kg.	16%
2922 11 15	Di-Methyl Amino ethanethiol	kg.	16%
2922 11 16	Di-Methyl Amino ethanethiol Hydrochloride	kg.	16%
2922 11 90	Other	kg.	16%
2922 12	Diethanolamine and its salts: Ethyl-diethanolamine and Methyl-diethanolamine :		
2922 12 11	Ethyl-diethanolamine	kg.	16%
2922 12 12	Methyl-diethanolamine	kg.	16%

2922 Other kg. 16%
12 90

(b) for tariff item 2922 19 00 and the entries relating thereto, the following shall be substituted, namely: -

"2922
19 - Other:

2922 -Diethyl amino ethanethiol kg. 16%
19 10

2922 -Ethanol, 2-[bis(1-methylethyl) amino]- kg. 16%
19 20

2922 -Ethanethiol, 2-(diethylamino)- kg. 16%
19 30

2922 -Other kg. 16%
19 90

(viii) in heading 2930, for tariff item 2930 90 90 and the entries relating thereto, the following shall be substituted, namely: -

"---Other:

2930 Ethanol, 2,2'-thiobis- kg. 16%
90 91

2930 Other kg. 16%";
90 99

(ix) in heading 2933, after tariff item 2933 39 20 and the entries relating thereto, the following shall be inserted, namely:—

"2933 1-Azabicyclo (2.2.2.) octan-3-ol kg. 16%";
39 30

(x) in heading 2939, for tariff item 2939 29 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939
29 Other :

2939 Benzeneacetic acid, alpha -hydroxy-alpha- phenyl, 1- azabicyclo[2.2.2.]oct-3-yl ester kg. 16%
29 10

2939 Other kg. 16%".
29 90

(8) in Chapter 32, for Note 7, the following Note shall be substituted, namely:—

'7. In relation to products of tariff items 3204 19 81, 3204 19 82, 3204 19 83, 3204 19 84, 3204 19 85, 3204 19 86, 3204 19 87, 3204 19 88, 3204 19 89, 3204 19 90 and products of heading 3206, labelling, 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".';

(9) in Chapter 39, after Note 15, the following Note shall be inserted, namely:—

"16. In relation to the products of headings 3920 and 3921, the process of metallization shall amount to "manufacture".";

(10) in Chapter 50, in tariff items 5004 00 90, 5005 00 21, 5005 00 22, 5006 00 31, 5006 00 32, 5006 00 33 and 5006 00 39, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(11) in Chapter 51, for the entry in column (4) occurring against all the tariff items of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113, the entry "8%" shall be substituted;

(12) in Chapter 52, for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212, the entry "8%" shall be substituted;

(13) in Chapter 53,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5302 and 5304, the entry "8%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5305 (except tariff item 5305 90 10), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5306, the entry "8%" shall be substituted;

(iv) in tariff items 5308 20 00, 5308 90 10 and 5308 90 90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 5309, 5310 and 5311, the entry "8%" shall be substituted;

(14) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5401 and 5404, the entry "8%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5407 and 5408, the entry "8%" shall be substituted;

(15) in Chapter 55, for the entry in column (4) occurring against all the tariff items of headings 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516, the entry "8%" shall be substituted;

(16) in Chapter 56, for the entry in column (4) occurring against all the tariff items (except tariff items 5601 10 00, 5601 22 00, 5607 10 10, 5607 10 90, 5608 11 10 and 5608 11 90), the entry "8%" shall be substituted;

(17) in Chapter 57, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(18) in Chapter 58, for the entry in column (4) occurring against all the tariff items (except tariff items 5804 30 00, 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90), the entry "8%" shall be substituted;

(19) in Chapter 59, for the entry in column (4) occurring against all the tariff items (except tariff items 5902 10 10 and 5902 10 90), the entry "8%" shall be substituted;

(20) in Chapter 60, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(21) in Chapter 61, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(22) in Chapter 62, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(23) in Chapter 63, for the entry in column (4) occurring against all the tariff items (except tariff items 6309 00 00, 6310 10 10, 6310 10 20, 6310 10 30, 6310 10 90, 6310 90 10, 6310 90 20, 6310 90 30, 6310 90 40 and 6310 90 90), the entry "8%" shall be substituted);

(24) in Chapter 72, after Note 3, the following Note shall be inserted, namely: -

'4. In relation to the products of this Chapter, the process of drawing or redrawing a bar, rod, wire rod, round bar or any other similar article, into bright bar, shall amount to "manufacture".';

(25) in Chapter 73, in Note 5, for the figures and word "7304 and 7305", the figures and word "7304, 7305 and 7306" shall be substituted;

(26) in Chapter 85, in tariff items 8524 31 11, 8524 31 19, 8524 40 11, 8524 40 19, 8524 91 11, 8524 91 12, 8524 91 13 and 8524 91 19, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(27) in Chapter 87,—

(i) in tariff items 8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 13 and 8702 90 19, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "24%" shall be substituted;

(iii) in tariff items 8704 10 90, 8704 31 10, 8704 31 90, 8704 32 11, 8704 32 19, 8704 32 90, 8704 90 11, 8704 90 12, 8704 90 19 and 8704 90 90, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(iv) in tariff items 8706 00 21 and 8706 00 39, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(v) in tariff items 8706 00 43 and 8706 00 49, for the entry in column (4) occurring against each of them, the entry "24% + Rs.10,000 per chassis" shall be substituted;

THE SEVENTH SCHEDULE

[See Section 67(b)]

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	In the First Schedule to the Central Excise Tariff Act,— (1) in Chapter 1, in heading 0105, for tariff items 0105 92 00 and 0105 93 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—		
"0105 94 00	Fowls of the species Gallus domesticus	u";	
	(2) in Chapter 2,— (i) in heading 0208, tariff item 0208 20 00 and the entries relating thereto shall be omitted; (ii) in heading 0210, in the entry in column (2) appearing after tariff item 0210 20 00, for the words "meat and meat offal", the words "meat or meat offal" shall be substituted; (3) in Chapter 3,— (i) in heading 0301, after tariff item 0301 93 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—		
"0301 94 00	Bluefin tunas (Thunnus thynnus)	kg.	Nil
0301 95 00	Southern bluefin tunas (Thunnus maccoyii)	kg.	Nil";
	(ii) in heading 0302, after tariff item 0302 66 00 and the entries relating thereto, the following tariff items and		

	entries shall be inserted, namely: —		
"0302 67 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0302 68 00	Toothfish (<i>Dissostichus</i> spp.)	kg.	Nil";
	(iii) in heading 0303, for tariff items 0303 50 00 and 0303 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: — "- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) excluding livers and roes :		
0303 51 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0303 52 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus</i> spp.), excluding livers and roes:		
0303 61 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0303 62 00	Toothfish (<i>Dissostichus</i> spp.)	kg.	Nil";
	(iv) in heading 0304, for tariff item 0304 10 00, sub-heading 0304 20, tariff items 0304 20 10 to 0304 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: -		
	"- Fresh or chilled:		
0304 11 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 12 00	Toothfish (<i>Dissostichus</i> spp.)	kg.	Nil
0304 19 00	Other	kg.	Nil
	Frozen fillets:		
0304 21 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304	Toothfish (<i>Dissostichus</i> spp.)	kg.	Nil

22 00			
0304 29	Other :		
0304 29 10	Hilsa	kg.	Nil
0304 29 20	Shark	kg.	Nil
0304 29 30	Seer	kg.	Nil
0304 29 40	Tuna	kg.	Nil
0304 29 50	Cuttlefish	kg.	Nil
0304 29 90	Other	kg.	Nil
	Other :		
0304 91 00	Swordfish (Xiphias gladius)	kg.	Nil
0304 92 00	Toothfish (Dissostichus spp.)	kg.	Nil
0304 99 00	Other	kg.	Nil";
	<p>(4) in Chapter 4,—</p> <p>(i) in Sub-heading Note 1, for the letters "i.e.", the words "that is" shall be substituted;</p> <p>(ii) in tariff item 0406 40 00, for the entry in column (2), the following entry shall be substituted, namely:—</p> <p>" - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>";</p> <p>(5) in Chapter 5,—</p> <p>(i) tariff item 0503 00 00 and the entries relating thereto shall be omitted;</p> <p>(ii) heading 0509, sub-heading 0509 00, tariff items 0509 00 10 and 0509 00 90 and the entries relating thereto shall be omitted;</p> <p>(6) in Chapter 6, in heading 0603, for tariff item 0603</p>		

	10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—		
	“- Fresh :		
0603 11 00	Roses	kg.	
0603 12 00	Carnations	kg.	
0603 13 00	Orchids	kg.	
0603 14 00	Chrysanthemums	kg.	
0603 19 00	Other	kg.”;	
	<p>(7) in Chapter 7,—</p> <p>(i) in heading 0709, tariff items 0709 10 00 and 0709 52 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 0711, tariff item 0711 30 00 and the entries relating thereto shall be omitted;</p> <p>(8) in Chapter 8,—</p> <p>(i) in Note 3, in clauses (a) and (b), for the letters “e.g.” wherever they occur, the words “for example” shall be substituted;</p> <p>(ii) in heading 0802, after tariff item 0802 50 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—</p>		
“0802 60 00	Macadamia nuts	kg.	Nil”;
	<p>(iii) in heading 0805, in tariff item 0805 40 00, for the entry in column (2), the entry “-Grapefruit, including pomelos” shall be substituted;</p> <p>(iv) in heading 0810, tariff item 0810 30 00 and the entries relating thereto shall be omitted;</p> <p>(9) in Chapter 9,—</p> <p>(i) in heading 0906, for sub-heading 0906 10, tariff items 0906 10 10 to 0906 10 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—</p>		

	"- Neither crushed nor ground :		
0906 11	Cinnamon (Cinnamomum zeylanicum Blume):		
0906 11 10	Cinnamon bark	kg.	Nil
0906 11 20	Cinnamon tree flowers	kg.	Nil
0906 11 90	Other	kg.	Nil
0906 19	Other :		
0906 19 10	Cassia	kg.	Nil
0906 19 90	Other	kg.	Nil";
	<p>(ii) in heading 0910, sub-heading 0910 40, tariff items 0910 40 10 to 0910 50 00 and the entries relating thereto shall be omitted;</p> <p>(10) in Chapter 10, in Note 1, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;</p> <p>(11) in Chapter 11, in heading 1102, tariff item 1102 30 00 and the entries relating thereto shall be omitted;</p> <p>(12) in Chapter 12,—</p> <p>(i) in heading 1207,—</p> <p>(a) sub-heading 1207 10, tariff items 1207 10 10 and 1207 10 90 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 1207 30, tariff items 1207 30 10 and 1207 30 90 and the entries relating thereto shall be omitted;</p> <p>(c) sub-heading 1207 60, tariff items 1207 60 10 and 1207 60 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 1209, tariff item 1209 26 00 and the</p>		

	<p>entries relating thereto shall be omitted;</p> <p>(iii) in heading 1211, tariff item 1211 10 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 1212,—</p> <p>(a) sub-heading 1212 10, tariff items 1212 10 10 and 1212 10 90 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 1212 30, tariff items 1212 30 10 and 1212 30 90 and the entries relating thereto shall be omitted;</p> <p>(13) in Chapter 13,—</p> <p>(i) in heading 1301,—</p> <p>(a) sub-heading 1301 10, tariff items 1301 10 10 to 1301 10 90 and the entries relating thereto shall be omitted;</p> <p>(b) after tariff item 1301 90 49 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—</p>		
	"--- Other :		
1301 90 99	Other	kg.	16%";
	<p>(ii) in heading 1302, tariff item 1302 14 00 and the entries relating thereto shall be omitted;</p> <p>(14) in Chapter 14,—</p> <p>(i) for Notes 3 and 4, the following Note shall be substituted, namely:—</p> <p>"3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).";</p> <p>(ii) tariff item 1402 00 00 and the entries relating thereto shall be omitted;</p> <p>(iii) heading 1403, sub-heading 1403 00, tariff items 1403 00 10 and 1403 00 90 and the entries relating</p>		

	<p>thereto shall be omitted;</p> <p>(iv) in heading 1404, sub-heading 1404 10, tariff items 1404 10 11 to 1404 10 90 and the entries relating thereto shall be omitted;</p> <p>(15) in Chapter 15, in heading 1515, tariff item 1515 40 00 and the entries relating thereto shall be omitted;</p> <p>(16) in Chapter 19, in Note 3, for the word “coated”, the words “completely coated” shall be substituted;</p> <p>(17) in Chapter 20,—</p> <p>(i) in Note1, —</p> <p>(a) in clause (b), the word “or” occurring at the end shall be omitted;</p> <p>(b) for clause (c), the following clauses shall be substituted, namely: —</p> <p>“(c) bakers’ wares and other products of heading 1905; or</p> <p>(d) homogenized composite food preparations of heading 2104.”;</p> <p>(ii) in heading 2005, for tariff item 2005 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —</p>		
	“- Other vegetables and mixtures of vegetables :		
2005 91 00	Bamboo shoots	kg.	16%
2005 99 00	Other	kg.	16%”;
	<p>(iii) in heading 2009, after tariff item 2009 19 00, for the entry in column (2), the following entry shall be substituted, namely: —</p> <p>“- Grapefruit (including pomelo) juice: ” ;</p> <p>(18) in Chapter 22, in Note 1, in clause (c), for the word and figures “heading 2851”, the word and figures “heading 2853” shall be substituted;</p>		

	<p>(19) in Chapter 23,—</p> <p>(i) in heading 2302, sub-heading 2302 20, tariff items 2302 20 10 to 2302 20 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 2306, tariff item 2306 70 00 and the entries relating thereto shall be omitted;</p> <p>(20) in Chapter 25,—</p> <p>(i) in heading 2506, for tariff item 2506 10 20, sub-heading 2506 21, tariff items 2506 21 10 to 2506 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</p>		
"2506 10 20	In powder	kg.	Nil
2506 20	Quartzite:		
2506 20 10	In lumps	kg.	Nil
2506 20 20	In powder	kg.	Nil
2506 20 90	Other	kg.	Nil";
	<p>(ii) in heading 2508, sub-heading 2508 20, tariff items 2508 20 10 and 2508 20 90 and the entries relating thereto shall be omitted;</p> <p>(iii) for heading 2513, tariff items 2513 11 00 and 2513 19 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—</p>		
" 2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
2513 10 00	Pumice stone	kg.	Nil";
	<p>(iv) in heading 2516, for tariff items 2516 12 00 to 2516 22 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—</p>		

"2516 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 20 00	Sandstone	kg.	Nil";
	(v) in heading 2524, for sub-heading 2524 00, tariff items 2524 00 11 to 2524 00 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
"2524 10 00	Crocidolite	kg.	Nil
2524 90	Other:		
	In rock form:		
2524 90 11	Chrysotile	kg.	Nil
2524 90 12	Amphibole	kg.	Nil
2524 90 13	Crysolite	kg.	Nil
2514 90 14	Amosite	kg.	Nil
2524 90 19	Other	kg.	Nil
	Fibre raw, beaten or washed or graded to length:		
2524 90 21	Chrysotile	kg.	Nil
2524 90 22	Amphibole	kg.	Nil
2524 90 23	Crysolite	kg.	Nil
2514 90 24	Amosite	kg.	Nil
2524 90 29	Other	kg.	Nil
	Flakes or powder :		
2524 90 31	Chrysotile	kg.	Nil
2524	Amphibole	kg.	Nil

90 32			
2524 90 33	Crysolite	kg.	Nil
2514 90 34	Amosite	kg.	Nil
2524 90 39	Other	kg.	Nil
	Other :		
2524 90 91	Waste	kg.	Nil
2524 90 99	Other	kg.	Nil";
	<p>(vi) in heading 2529, —</p> <p>(a) in the entry in column (2), for the word " FELSPAR", the word "FELDSPAR" shall be substituted ;</p> <p>(b) in sub-heading 2529 10, in the entry in column (2), for the word "Felspar", the word "-Feldspar" shall be substituted;</p> <p>(21) in Chapter 26,—</p> <p>(i) in Note 3, for the word "ash" wherever it occurs, the words "slag, ash" shall be substituted;</p> <p>(ii) in Sub-heading Note 2, for the word "Ash", the words "Slag, ash" shall be substituted;</p> <p>(iii) in heading 2620, in the entry in column (2), for the word "ASH", the words "SLAG, ASH" shall be substituted;</p> <p>(22) in Chapter 27,—</p> <p>(i) for Sub-heading Note 3, the following Sub-heading Note shall be substituted, namely:—</p> <p>"3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.";</p> <p>(ii) in heading 2707, tariff item 2707 60 00 and the</p>		

entries relating thereto shall be omitted;

(23) in Section VI, in Note 1,—

(i) in paragraph (a), for the brackets and letter “(a)”, the brackets and letter “(A)” shall be substituted;

(ii) for paragraph (b), the following paragraph shall be substituted, namely:—

“(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section. ;

(24) in Chapter 28,—

(i) in Note 2,—

(a) for the words, brackets and figures “inorganic bases (heading 2838), organic products included in headings 2843 to 2846”, the words, brackets and figures “inorganic bases (heading 2842), organic products included in heading 2843 to 2846 and 2852” shall be substituted;

(b) in clause (e), for the word and figures “heading 2851”, the word and figures “heading 2853” shall be substituted;

(ii) in heading 2811, tariff item 2811 23 00 and the entries relating thereto shall be omitted;

(iii) in heading 2824, tariff item 2824 20 00 and the entries relating thereto shall be omitted;

(iv) in heading 2826,—

(a) sub-heading 2826 11, tariff items 2826 11 10 and 2826 11 20 and the entries relating thereto shall be omitted;

(b) sub-heading 2826 20, tariff items 2826 20 10 and 2826 20 20 and the entries relating thereto shall be omitted;

(v) in heading 2827, tariff items 2827 33 00, 2827 34 00 and 2827 36 00 and the entries relating thereto shall

	<p>be omitted;</p> <p>(vi) in heading 2830, tariff items 2830 20 00 and 2830 30 00 and the entries relating thereto shall be omitted;</p> <p>(vii) in heading 2833,-</p> <p>(a) tariff item 2833 23 00 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 2833 26, tariff items 2833 26 10 and 2833 26 90 and the entries relating thereto shall be omitted;</p> <p>(viii) in heading 2835, tariff items 2835 23 00 and the entries relating thereto shall be omitted;</p> <p>(ix) in heading 2836, tariff items 2836 10 00 and 2836 70 00 and the entries relating thereto shall be omitted;</p> <p>(x) heading 2838, sub-heading 2838 00, tariff items 2838 00 10 to 2838 00 30 and the entries relating thereto shall be omitted;</p> <p>(xi) in heading 2839, tariff item 2839 20 00 and the entries relating thereto shall be omitted;</p> <p>(xii) in heading 2841, sub-heading 2841 10, tariff items 2841 10 10, 2841 10 90, sub-heading 2841 20, tariff items 2841 20 10 and 2841 20 20 and the entries relating thereto shall be omitted;</p> <p>(xiii)for heading 2851, sub-heading 2851 00, tariff items 2851 00 10 to 2851 00 90 and the entries relating thereto, the following heading, sub-heading and tariff items and the entries shall be substituted, namely: -</p>		
"2852 00 00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	kg.	16%
2853	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS		

2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :		
2853 00 10	Distilled or conductivity water and water of similar purity	kg.	16%
2853 00 20	Liquid air, whether or not any fraction of rare gases has been removed	kg.	16%
2853 00 30	Compressed air	kg.	Nil
2853 00 40	Amalgams, other than of precious metals	kg.	16%
	Other:		
2853 00 91	Cyanogen Chloride[(CN) Cl]	kg.	16%
2853 00 99	Other	kg.	16%";
	<p>(25) in Chapter 29,—</p> <p>(i) in Note 5,—</p> <p>(a) for brackets and letters "(a)", "(b)", "(c)", "(d)" and "(e)", the brackets and letters "(A)", "(B)", "(C)", "(D)" and "(E)" shall respectively be substituted;</p> <p>(b) in paragraph (C) as so re-numbered,</p> <p>(A) for the brackets and letters "(A)" and "(B)", the brackets and figures "(1)" and "(2)" shall respectively be substituted;</p> <p>(B) after sub-paragraph (2) so re-numbered, the following sub-paragraph shall be inserted, namely:—</p> <p>"(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.";</p>		

	(ii) in Note 6, the word “, mercury” shall be omitted;		
	(iii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely: -		
	“SUB-HEADING NOTES		
	1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named “other” in the series of sub-headings concerned. 2. Note 3 to this Chapter shall not be applicable to the sub-headings of this Chapter.”;		
	(iv) in heading 2903,—		
	(a) in tariff item 2903 15 00, for the entry in column (2), the following entry shall be substituted by, namely:—		
	“-- Ethylene dichloride (ISO) (1,2-dichloroethane)”;		
	(b) for sub-heading 2903 30, tariff items 2903 30 11 to 2903 30 30 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
	“- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903 31 00	Ethylene dibromide (ISO) (1,2-dibromoethane)	kg.	16%
2903 39	Other:		
	Fluorinated derivatives:		
2903 39 11	1-Propene, 1, 1, 3,3,3 pentafluoro – 2- (trifluoromethyl) (PFIB)	kg.	16%
2903 39 19	Other	kg.	16%
2903 39 20	Brominated derivatives	kg.	16%
2903 39 30	Iodinated derivatives	kg.	16%

2903 39 90	Other	kg.	16%";
	(c) for tariff item 2903 51 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—		
"2903 51 00	1,2,3,4,5,6- Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg.	16%
2903 52 00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg.	16%";
	(d) for sub-heading 2903 62, tariff items 2903 62 10 to 2903 62 29 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely: —		
"2903 62	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane):		
2903 62 10	Hexachlorobenzene (ISO)	kg.	16%
	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl)ethane):		
2903 62 21	DDT – Technical 75 Wdp	kg.	16%
2903 62 29	Other	kg.	16%";
	(v) in heading 2905, tariff item 2905 15 00 and the entries relating thereto shall be omitted;		
	(vi) in heading 2906, tariff item 2906 14 00 and the entries relating thereto shall be omitted;		
	(vii) in heading 2907, tariff item 2907 14 00 and the entries relating thereto shall be omitted;		
	(viii)in heading 2908, for tariff item 2908 10 00, sub-heading 2908 20, tariff items 2908 20 10 to 2908 20 29, subheading 2908 90, tariff items 2908 90 10 to 2908 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
	"- Derivatives containing only halogen substituents and their salts:		

2908 11 00	Pentachlorophenol (ISO)	kg.	16%
2908 19 00	Other	kg.	16%
	Other:		
2908 91 00	Dinoseb (ISO) and its salts	kg.	16%
2908 99	Other:		
2908 99 10	Para nitrophenol	kg.	16%
2908 99 20	Musk xylol	kg.	16%
2908 99 90	Other	kg.	16%";
	(ix) in heading 2909, tariff item 2909 42 00 and the entries relating thereto shall be omitted;		
	(x) in heading 2910, after tariff item 2910 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: —		
"2910 40 00	Dieldrin (ISO, INN)	kg.	16%";
	(xi) in heading 2912, tariff item 2912 13 00 and the entries relating thereto shall be omitted;		
	(xii) in heading 2915,—		
	(a) tariff items 2915 22 00 and 2915 23 00 and the entries relating thereto shall be omitted;		
	(b) for tariff item 2915 34 00 and 2915 35 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—		
"2915 36 00	Dinoseb (ISO) acetate	kg.	16%";
	(xiii) in heading 2916, after tariff item 2916 35 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
"2916 36 00	Binapacryl (ISO)	kg.	16%";
	(xiv) in heading 2917, tariff item 2917 31 00 and the		

	entries relating thereto shall be omitted;		
	(xv) in heading 2918,—		
	(a) after tariff item 2918 16 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
"2918 18 00	Chlorobenzilate (ISO)	kg.	16%";
	(b) for tariff item 2918 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely :—		
	"- Other:		
2918 91 00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg.	16%
2918 99 00	Other	kg.	16%";
	(xvi)for heading 2919, sub-heading 2919 00, tariff items 2919 00 10 to 2919 00 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely: —		
"2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LECTO PHOSPHATE; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 10 00	Tris(2,3-dibromopropyl) phosphate	kg.	16%
2919 90	Other:		
2919 90 10	Glycerophosphoric acid	kg.	16%
2919 90 20	Calcium glycerophosphate	kg.	16%
2919 90 30	Iron glycerophosphate	kg.	16%
2919 90 40	Sodium glycerophosphate	kg.	16%
2919 90 50	Tricresyl phosphate	kg.	16%
2919	Other	kg.	16%";

90 90			
	(xvii) for heading 2920, tariff items 2920 10 10 and 2920 10 20 and the entries relating thereto, the following heading, sub-heading, tariff items and the entries shall be substituted, namely: —		
"2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN ALLIEDS) AND THEIR SALTS; THEIR HELOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	Thiophosphoricers esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2920 11 00	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	16%
2920 19	Other :		
2920 19 10	Phosphorothioic acid, S[2-(diethylamino) ethyl] O,O-diethyl ester	kg.	16%
2920 19 20	Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitorsated derivatives	kg.	16%
2920 19 90	Other	kg.	16%";
	(xviii) in heading 2921, tariff item 2921 12 00 and the entries relating thereto shall be omitted;		
	(xix)in heading 2922, sub-heading 2922 22, tariff items 2922 22 10 to 2922 22 90 and the entries relating thereto shall be omitted;		
	(xx) in heading 2924, after tariff item 2924 11 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
" 2924 12 00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	16%";
	(xxi)in heading 2925, for sub-heading 2925 20, tariff items 2925 20 10 and 2925 20 90 and the entries		

	relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely: -		
	"- Imines and their derivatives; salts thereof:		
2925 21 00	Chlordimeform (ISO)	kg.	16%
2925 29	Other:		
2925 29 10	Guanidine nitrate	kg.	16%
2925 29 90	Other	kg.	16%";
	(xxii)in heading 2930,— (a) tariff item 2930 10 00 and the entries relating thereto shall be omitted; (b) after tariff item 2930 40 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
"2930 50 00	Captafol (ISO) and methamidophos (ISO)	kg.	16%";
	(xxiii) in heading 2936, tariff item 2936 10 00 and the entries relating thereto shall be omitted; (xxiv) in heading 2939, for tariff item 2939 19 00, sub-heading 2939 21, tariff items 2939 21 10 to 2939 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
"2939 19 00	Other	kg.	16%
2939 20	Alkaloid of cinchona and their derivatives; salts thereof:		
2939 20 10	Quinine alkaloids	kg.	16%
2939 20 20	Quinine hydrochloride	kg.	16%
2939 20 30	Quinine sulphate	kg.	16%
2939 20 40	Chloroquine phosphate	kg.	16%

2939 20 50	Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo[2.2.2.]oct-3-yl ester	kg.	16%
2939 20 90	Other	kg.	16%
	<p>(26) in Chapter 30,—</p> <p>(i) in Note 4,—</p> <p>(a) in clause (a), for the words “suture materials”, the words “suture materials (including sterile absorbable surgical or dental yarns)” shall be substituted;</p> <p>(b) in clause (c), after the word “ haemostatics”, the following words shall be inserted, namely:—</p> <p>“sterile surgical or dental adhesion barriers, whether or not absorbable;”;</p> <p>(c) after clause (j), the following clause shall be inserted, namely: —</p> <p>“(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.”;</p> <p>(ii) in heading 3001, sub-heading 3001 10, tariff items 3001 10 10 to 3001 10 99 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 3004, in tariff item 3004 32 00, in column (2), for the word “and”, the word “or” shall be substituted;</p> <p>(iv) in heading 3006,—</p> <p>(a) for sub-heading 3006 10, tariff items 3006 10 10 and 3006 10 20 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —</p>		
“3006 10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile		

	laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :		
3006 10 10	Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	kg.	16%
3006 10 20	Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	16%";
	(b) for tariff item 3006 80 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—		
	"- Other:		
3006 91 00	Appliances identifiable for ostomy use	kg.	16%
3006 92 00	Waste pharmaceuticals	kg.";	
	<p>(27) in Chapter 31,—</p> <p>(i) in Note 1, in clause (b), for the brackets and letter "(A)" wherever they occur, the brackets and letter "(a)" shall be substituted;</p> <p>(ii) in Note 2, for the brackets and letters "(A)", "(B)", "(C)" and "(D)" wherever they occur, the brackets and letters "(a)", "(b)", "(c)" and "(d)" shall respectively be substituted;</p> <p>(iii) in Note 3, for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)", shall respectively be substituted;</p> <p>(iv) in Note 4, for the brackets and letters "(A)" and "(B)" wherever they occur, the brackets and letters "(a)" and "(b)" shall respectively be substituted;</p> <p>(v) in heading 3102, tariff item 3102 70 00 and the</p>		

entries relating thereto shall be omitted;

(vi) in heading 3103, tariff item 3103 20 00 and the entries relating thereto shall be omitted;

(vii) in heading 3104, tariff item 3104 10 00 and the entries relating thereto shall be omitted;

(28) in Chapter 32, in heading 3206, tariff items 3206 30 00 and 3206 43 00 and the entries relating thereto shall be omitted;

(29) in Chapter 33,—

(i) in heading 3301,—

(a) tariff items 3301 11 00, 3301 14 00 and 3301 21 00 and the entries relating thereto shall be omitted;

(b) sub-heading 3301 22, tariff items 3301 22 10 and 3301 22 90 and the entries relating thereto shall be omitted;

(c) tariff items 3301 23 00 and 3301 26 00 and the entries relating thereto shall be omitted;

(30) in Chapter 34,—

(i) in Note 5,—

(a) for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)" shall respectively be substituted;

(b) for the brackets and letters "(a)", "(b)", "(c)" and "(d)" wherever they occur, the brackets and figures "(i)", "(ii)", "(iii)" and "(iv)" shall respectively be substituted;

(ii) in heading 3404, tariff item 3404 10 00 and the entries relating thereto shall be omitted;

(31) in Chapter 37,—

(i) in heading 3702, tariff item 3702 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 3705, tariff item 3705 20 00 and the

	<p>entries relating thereto shall be omitted;</p> <p>(32) in Chapter 38,—</p> <p>(i) in Note 1, in clause (c), for the word “ash”, the words “slag, ash” shall be substituted;</p> <p>(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—</p>		
	“SUB-HEADING NOTES		
	<p>1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2- dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 - hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.</p> <p>2. For the purpose of tariff items 3825 41 00 and 3825 49 00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.”;</p> <p>iii) in heading 3805, tariff item 3805 20 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 3808, for sub-heading 3808 10, tariff items 3808 10 11 to 3808 10 99, sub-heading 3808 20, tariff items 3808 20 10 to 3808 20 90, sub-heading 3808 30, tariff items 3808 30 10 to 3808 40 00, sub-heading 3808 90, tariff items 3808 90 10 and 3808 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—</p>		
“3808 50 -	Goods specified in Sub-heading Note 1 to this Chapter, namely:—		

	Aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2- bis(pchlorphenyl) ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride(ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 – exachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters	kg.	16%
3808 50 00	Aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2- bis(pchlorphenyl) ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride(ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 – exachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters	kg.	16%
	- Other:		

3808 91	Insecticides:		
3808 91 11	Aluminium phosphite (for example phostoxin)	kg.	16%
3808 91 12	Calcium cyanide	kg.	16%
3808 91 13	D.D.V.P (Dimethyle-dichloro-vinyl-phosphate)	kg.	16%
3808 91 21	Diagonal	kg.	16%
3808 91 22	Methyl bromide	kg.	16%
3808 91 23	Dimethoate, technical grade	kg.	16%
3808 91 24	Melathion	kg.	16%
3808 91 31	Endosulphan, technical grade	kg.	16%
3808 91 32	Quinal phos	kg.	16%
3808 91 33	Isoproturon	kg.	16%
3808 91 34	Fenthion	kg.	16%
3808 91 35	Cipermethrin, technical grade	kg.	16%
3808 91 36	Allethrin	kg.	16%
3808 91 37	Synthetic pyrethrum	kg.	16%
	Other:		
3808 91 91	Repellants for insects such as flies, mosquito	kg.	16%
3808 91 92	Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	16%
3808 91 99	Other	kg.	16%
3808 92	Fungicides:		

3808 92 10	Maneb	kg.	16%
3808 92 20	Sodium penta chlorophenate (santrobrite)	kg.	16%
3808 92 30	Thiram (tetramethyl thiuram disulphide)	kg.	16%
3808 92 40	Zineb	kg.	16%
3808 92 50	Copper oxychloride	kg.	16%
3808 92 90	Other	kg.	16%
3808 93	Herbicides, anti-sprouting products and plant-growth regulators:		
3808 93 10	Chloromethyl phenoxy acetic acid (M.C.P.A)	kg.	16%
3808 93 20	2:4 Dichloro phenoxy acetic acid and its esters	kg.	16%
3808 93 30	Gibberellic acid	kg.	16%
3808 93 40	Plant growth regulators	kg.	16%
3808 93 50	Weedicides and weed killing agents	kg.	16%
3808 93 90	Other	kg.	16%
3808 94 00	Disinfectants	kg.	16%
3808 99	Other:		
3808 99 10	Pesticides, not else where specified or included	kg.	16%
3808 99 90	Other	kg.	16%";
	(v) in tariff item 3821 00 00, for the entry in column (2), the following entry shall be substituted, namely: — "PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR		

	ANIMAL CELLS"; (vi) in heading 3824,— (a) sub-heading 3824 20, tariff items 3824 20 10 to 3824 20 90 and the entries relating thereto shall be omitted; (b) for tariff item 3824 60 90, sub-heading 3824 71, tariff items 3824 71 10, 3824 71 90, sub-heading 3824 79, tariff items 3824 79 10 and 3824 79 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —		
"3824 60 90	Other	kg.	16%
	Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824 71 00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg.	16%
3824 72 00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes	kg.	16%
3824 73 00	Containing hydrobromofluorocarbons(HBFCs)	kg.	16%
3824 74 00	Containing hydrochlorofluorocarbons(HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons(CFCs)	kg.	16%
3824 75 00	Containing carbon tetrachloride	kg.	16%
3824 76 00	Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	16%
3824 77 00	Containing bromomethane (methyl bromide) or bromochloromethane	kg.	16%
3824 78 00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not	kg.	16%

	containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
3824 79 00	Other	kg.	16%
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:		
3824 81 00	Containing oxirane (ethylene oxide)	kg.	16%
3824 82 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	16%
3824 83 00	Containing tris (2,3-dibromopropyl) phosphate	kg.	16%";
	<p>(33) in Chapter 39—</p> <p>(i) for Note 2, the following Note shall be substituted, namely:—</p> <p>"2. This Chapter does not cover:</p> <p>(a) lubricating preparations of heading 2710 or 3403;</p> <p>(b) waxes of heading 2712 or 3404;</p> <p>(c) separate chemically defined organic compounds (Chapter 29);</p> <p>(d) heparin or its salts (heading 3001);</p> <p>(e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;</p> <p>(f) organic surface-active agents or preparation of heading 3402;</p> <p>(g) run gums or ester gums (heading 3806);</p> <p>(h) prepared additives for mineral oils (including</p>		

gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

(ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);

(k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof ;

(m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(n) plaits, wickerwork or other articles of Chapter 46;

(o) wall coverings of heading 4814;

(p) goods of Section XI (textiles and textile articles);

(q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) imitation jewellery of heading 7117;

(s) articles of Section XVI (machines and mechanical or electrical appliances);

(t) parts of aircraft or vehicles of Section XVII;

(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) articles of Chapter 91 (for example, clock or watch cases);

(w) articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) articles of Chapter 95 (for example, toys, games, sports requisites); or

	<p>(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).” ;</p> <p>(ii) in Sub-heading Note 1, in clause (a), in sub-clause (1), for the letters “e.g.”, the words “for example” shall be substituted;</p> <p>(iii) in heading 3907, after tariff item 3907 60 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—</p>			
“3907 70 00	<table border="1"> <tr> <td>-Poly(lactic acid)</td> <td>kg.</td> <td>16%”;</td> </tr> </table>	-Poly(lactic acid)	kg.	16%”;
-Poly(lactic acid)	kg.	16%”;		
	<p>(iv) in heading 3920, sub-heading 3920 72, tariff items 3920 72 10 to 3920 72 90 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 3924, in column (2), for the words “TOILET”, the words “HYGIENIC OR TOILET” shall be substituted;</p> <p>(34) in Chapter 40,—</p> <p>(i) in Note 4, in clause (a), for the figure, brackets and letter “5(b)”, the figure, brackets and letter “5(B)” shall be substituted;</p> <p>(ii) in Note 5, for the brackets and letters “(a)” and “(b)” wherever they occur, the brackets and letters “(A)” and “(B)” shall respectively be substituted;</p> <p>(iii) in heading 4010, sub-heading 4010 13, tariff items 4010 13 10 and 4010 13 90 and the entries relating thereto shall be omitted;</p> <p>(35) in Chapter 41,—</p> <p>(i) in Note 1, in clause (c), after the words “of gazelle,” the words and brackets” of camels (including dromedaries),” shall be inserted;</p> <p>(ii) in heading 4103, sub-heading 4103 10, tariff items 4103 10 10 to 4103 10 90 and the entries relating thereto shall be omitted;</p>			

	<p>(36) in Chapter 42,—</p> <p>(i) heading 4204, sub-heading 4204 00, tariff items 4204 00 10 to 4204 00 99 and the entries relating thereto shall be omitted;</p> <p>(ii) for heading 4206, sub-heading 4206 10, tariff items 4206 10 10 to 4206 90 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely: —</p>		
"4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS		
4206 00 10	For rackets	kg.	16%
4206 00 90	Other	kg.	16%";
	<p>(37) in Chapter 43,—</p> <p>(i) in heading 4301, tariff item 4301 70 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 4302, tariff item 4302 13 00 and the entries relating thereto shall be omitted;</p> <p>(38) in Chapter 44,—</p> <p>(i) in Sub-heading Note,</p> <p>(a) for the words and figures "sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99", the following words and figures shall be substituted, namely:—</p> <p>" tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31";</p> <p>(b) for the words "Teak, Tauari," the words "Tauari, Teak," shall be substituted;</p> <p>(ii) in heading 4402, for sub-heading 4402 00, tariff items 4402 00 10 and 4402 00 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —</p>		

"4402 10	Wood charcoal (including shell or nut charcoal), whether or not agglomerated :		
4402 10 10	Of bamboo	mt.	
4402 90	Other:		
4402 90 10	Of coconut shell	mt.	
4402 90 90	Other	mt.";	
	(iii) in heading 4407,— (a) for tariff item 4407 24 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—		
"4407 21 00	Mahogany (Swietenia spp.)	m3	Nil
4407 22 00	Virola, Imbuia and balsa	m3	Nil";
	(b) after tariff item 4407 26 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:		
"4407 27 00	Sapelli	m3	Nil
4407 28 00	Iroko	m3	Nil";
	(c) after tariff item 4407 92 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—		
"4407 93 00	Of maple (Acer spp.)	m3	Nil
4407 94 00	Of cherry (Prunus spp.)	m3	Nil
4407 95 00	Of ash (Fraxinus spp.)	m3	Nil";
	(iv) in heading 4408, in the entry in column (2), for the words "FOR OTHER SIMILAR LAMINATED WOOD", the words "FOR SIMILAR LAMINATED WOOD" shall be substituted; (v) in heading 4409, for sub-heading 4409 20, tariff		

	items 4409 20 10 to 4409 20 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —		
	“- Non-coniferous :		
4409 21 00	Of bamboo	kg.	16%
4409 29	Other:		
4409 29 10	Planed, tongued, grooved, rebated, chamfered,V-jointed, and the like but not further moulded	kg.	16%
4409 29 20	Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 29 90	Other	kg.	16%”;
	(vi) for heading 4410, tariff items 4410 21 00, 4410 29 00, sub-heading 4410 31, tariff items 4410 31 10 to 4410 31 90, sub-heading 4410 32, tariff items 4410 32 10 to 4410 32 90, sub-heading 4410 33, tariff items 4410 33 10 to 4410 33 90, sub-heading 4410 39, tariff items 4410 39 10 to 4410 39 90, sub-heading 4410 90, tariff items 4410 90 10 to 4410 90 99 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely;—		
“4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
	- Of wood:		
4410 11	Particle board:		
4410 11 10	Plain particle boards	kg.	16%
4410 11 20	Insulation board and hardboard	kg.	16%
4410	Veneered particle board, not having	kg.	16%

11 30	decorative veneers on any face		
4410 11 90	Others	kg.	16%
4410 12	Oriented strand board (OSB):		
4410 12 10	Unworked or not further worked than sanded	kg.	16%
4410 12 90	Other	kg.	16%
4410 19 00	Other	kg.	16%
4410 90	Other:		
4410 90 10	Plain particle board	kg.	16%
4410 90 20	Insulation board and hard board	kg.	16%
4410 90 30	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 90	Other	kg.	16%";
	(vii) for heading 4411, sub-heading 4411 11, tariff items 4411 11 10, 4411 11 90, sub-heading 4411 19, tariff items 4411 19 10, 4411 19 90, sub-heading 4411 21, tariff items 4411 21 10, 4411 21 90, sub-heading 4411 29, tariff items 4411 29 10, 4411 29 90, sub-heading 4411 31, tariff items 4411 31 10, 4411 31 90, sub-heading 4411 39, tariff items 4411 39 10, 4411 39 90, sub-heading 4411 91, tariff items 4411 91 10 to 4411 91 90, sub-heading 4411 99, tariff items 4411 99 10 to 4411 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —		
"4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	Medium density fibre board (MDF):		
4411 12 00	Of a thickness not exceeding 5 mm	kg.	16%

4411 13 00	Of a thickness exceeding 5 mm but not exceeding 9 mm	kg.	16%
4411 14 00	Of a thickness exceeding 9 mm	kg.	16%
	Other:		
4411 92	Of a density exceeding 0.8 gm/cm ³ :		
	Not mechanically worked or surface covered:		
4411 92 11	Hardboard	kg.	16%
4411 92 19	Other	kg.	16%
	Other:		
4411 92 21	Hardboard	kg.	16%
4411 92 29	Other	kg.	16%
4411 93	Of a density exceeding 0.5 gm/cm ³ but not exceeding 0.8 gm/cm ³ :		
	Not mechanically worked or surface covered:		
4411 93 11	Insulation board	kg.	16%
4411 93 19	Other	kg.	16%
	Other:		
4411 93 21	Insulation board	kg.	16%
4411 93 29	Other	kg.	16%
4411 94	Of a density not exceeding 0.5 gm/cm ³ :		
	Not mechanically worked or surface covered:		
4411 94 11	Insulation board	kg.	16%
4411 94 19	Other	kg.	16%

	Other:		
44 11 94 21	Insulation board	kg.	16%
44 11 94 29	Other	kg.	16%
	(viii) for heading 4412, sub-heading 4412 13, tariff items 4412 13 10 to 4412 13 90, sub-heading 4412 14, tariff items 4412 14 10 to 4412 14 90, sub-heading 4412 19, tariff items 4412 19 10 to 4412 19 90, sub-heading 4412 22, tariff items 4412 22 10 to 4412 22 90, sub-heading 4412 23, tariff items 4412 23 10 to 4412 23 90, sub-heading 4412 29, tariff items 4412 29 10 to 4412 29 90, sub-heading 4412 92, tariff items 4412 92 10 to 4412 92 90, sub-heading 4412 93, tariff items 4412 93 10 to 4412 93 90, sub-heading 4412 99, tariff items 4412 99 10 to 4412 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —		
"4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
4412 10 00	Of bamboo	m3	16%
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		

4412 31	With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter, namely: - Abura, Acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, 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 Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti :		
4412 31 10	Decorative plywood	m3	16%
4412 31 20	Tea chest panels or shooks, packed in sets	m3	16%
4412 31 30	Other tea chest panels	m3	16%
4412 31 40	Marine and aircraft plywood	m3	16%
4412 31 50	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 31 90	Other	m3	16%
4412 32	Other, with at least one outer ply of non-coniferous wood:		
4412 32 10	Decorative plywood	m3	16%

4412 32 20	Tea chest panels or shooks, packed in sets	m3	16%
4412 32 30	Marine and aircraft plywood	m3	16%
4412 32 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 32 90	Other	m3	16%
4412 39	Other:		
4412 39 10	Decorative plywood	m3	16%
4412 39 20	Tea chest panels or shooks, packed in sets	m3	16%
4412 39 30	Marine and aircraft plywood	m3	16%
4412 39 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 39 90	Other		
	Other:	m3	16%
4412 94 00	Blockboard, laminboard and battenboard	m3	16%
4412 99	Other:		
4412 99 10	Decorative plywood	m3	16%
4412 99 20	Tea chest panel or shooks, packed in sets	m3	16%
4412 99 30	Marine and aircraft plywood	m3	16%
4412 99 40	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 99 90	Other	m3	16%";
	(ix) in heading 4418,— (a) in the entry in column (2), for the words "PARQUET PANELS", the words "FLOORING PANELS" shall be		

	substituted; (b) tariff item 4418 30 00 and the entries relating thereto shall be omitted; (c) after tariff item 4418 50 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -		
4418 60 00	Posts and beams	kg.	16%
	Assembled flooring panels :		
4418 71 00	For mosaic floors	kg.	16%
4418 72 00	Other, multilayer	kg.	16%
4418 79 00	Other	kg.	16%
	(39) in Chapter 46,— (i) in Note 1, for the word “bamboos”, the words “bamboos, rattans,” shall be substituted; (ii) in heading 4601, for sub-heading 4601 20, tariff items 4601 20 10 to 4601 91 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —		
	“- Mats, matting and screens of vegetable materials:		
4601 21 00	Of bamboo	kg.	Nil
4601 22 00	Of rattan	kg.	Nil
4601 29 00	Other	kg.	Nil
4601 92 00	Of bamboo	kg.	Nil
4601 93 00	Of rattan	kg.	Nil
4601 94 00	Of other vegetable materials	kg.	Nil”;

	(iii) in heading 4602, for sub-heading 4602 10, tariff items 4602 10 11 to 4602 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -		
	"- Of vegetable material:		
4602 11 00	Of bamboo	kg.	Nil
4602 12 00	Of rattan	kg.	Nil
4602 19	Other:		
	Of palm leaves:		
4602 19 11	Basket	kg.	Nil
4602 19 19	Other	kg.	Nil
4602 19 90	Other	kg.	Nil";
	(40) in Chapter 47, in heading 4706, after tariff item 4706 20 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: —		
"4706 30 00	Other, of bamboo	kg.	Nil";
	(41) in Chapter 48,— (i) in Note 2, in clause (n), for the brackets, word and figures "(Section XV)", the brackets, words and figures "(generally Section XIV or XV)" shall be substituted; (ii) in Note 9,— (a) in clause (a), in sub-clause (i), for the letters "e.g.", the words "for example" shall be substituted; (b) in the paragraph beginning with word "Products" and ending with the word and figures "heading 4815.", for the figures "4815", the figures "4823" shall be substituted; (iii) in heading 4802, tariff item 4802 30 00 and the entries relating thereto shall be omitted; (iv) in heading 4809, sub-heading 4809 10, tariff items		

	<p>4809 10 10 and 4809 10 90 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 4814, tariff item 4814 30 00 and the entries relating thereto shall be omitted;</p> <p>(vi) tariff item 4815 00 00 and the entries relating thereto shall be omitted;</p> <p>(vii) in heading 4816, tariff items 4816 10 00 and 4816 30 00 and the entries relating thereto shall be omitted;</p> <p>(viii) for heading 4823, tariff items 4823 12 00 and 4823 19 00 and the entries relating thereto, the following heading and entries shall be substituted, namely: —</p>		
"4823	OTHER PAPER, PAPER BOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS";		
	(ix) in heading 4823, for tariff item 4823 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —		
	"- Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823 61 00	Of bamboo	kg.	16%
4823 69 00	Other	kg.	16%";
	<p>(42) in Section XI,—</p> <p>(i) in the Note 1,—</p> <p>(a) in clause (a), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;</p> <p>(b) in clause (e), the brackets and words "(for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary</p>		

	<p>purposes, sterile surgical suture materials)" shall be omitted;</p> <p>(ii) for Note 13, the following Notes shall be substituted, namely:—</p> <p>"13. For the purposes of this Section and, where applicable, throughout this Schedule, the expression "elastomeric yarn" means 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.</p> <p>14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211.";</p> <p>(iii) in Sub-heading Note 1,—</p> <p>(a) clause (a) shall be omitted;</p> <p>(b) clauses (b) to (k) shall be renumbered as clauses (a) to (ij);</p> <p>(c) in clause (h) so re-numbered, for the words, brackets and letters "definitions at (e) to (ij)", the words, brackets and letters" definitions at (d) to (h)" shall be substituted;</p> <p>(43) in Chapter 50, in heading 5003, sub-heading 5003 10, tariff items 5003 10 10 to 5003 10 90, sub-heading 5003 90, tariff items 5003 90 10 to 5003 90 90 and the entries relating thereto, the following sub-</p>		
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	heading, tariff items and entries shall be substituted, namely: —		
"5003 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):		
5003 00 10	Mulberry silk waste	kg.	Nil
5003 00 20	Tussar silk waste	kg.	Nil
5003 00 30	Eri waste	kg.	Nil
5003 00 40	Munga waste	kg.	Nil
5003 00 90	Other	kg.	Nil";
	<p>(44) in Chapter 51, in Note 1,-</p> <p>(a) in clause (b), for the word " camel", the words and brackets "camel (including dromedary)" shall be substituted;</p> <p>(b) in clause (c), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;</p> <p>(45) in Chapter 52,—</p> <p>(i) in heading 5208, sub-heading 5208 53, tariff items 5208 53 10 to 5208 53 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 5210,—</p> <p>(a) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;</p>		

	(c) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;		
	(d) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;		
	(iii) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —		
"5211 19 00	Other fabrics	m2	8%
5211 20	Bleached:		
5211 20 10	Shirting fabrics	m2	8%
5211 20 20	Canvas (including duck) of carded or combed yarn	m2	8%
5211 20 30	Flannelette	m2	8%
5211 20 40	Saree	m2	8%
5211 20 50	Crepe fabrics including Crepe checks	m2	8%
5211 20 60	Twill fabrics	m2	8%
	Other:		
5211 20 91	Zari bordered sari	m2	8%
5211 20 92	Dedsuti, dosuti, ceretonnnes and osamburge	m2	8%
5211 20 99	Other	m2	8%";

	(46) in Chapter 53,— (i) heading 5304, sub-heading 5304 10, tariff items 5304 10 10 to 5304 90 00 and the entries relating thereto shall be omitted; (ii) for heading 5305, sub-heading 5305 11, tariff items 5305 11 10 to 5305 29 00, sub-heading 5305 90, tariff items 5305 90 10 and 5305 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—		
"5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETED STOCK)		
5305 00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):		
5305 00 10	Coir bristles fibre	kg.	8%
5305 00 20	Coir mattress fibre	kg.	8%
5305 00 30	Curled or machine twisted coir fibre	kg.	8%
5305 00 40	Coir pith	kg.	8%
5305 00 50	Of Abaca	kg.	8%
5305 00 90	Of others	kg.	8%";
	(47) in Chapter 54,— (i) for the Chapter heading, the heading "Man-made filaments; strip and the like of man-made textile materials" shall be substituted; (ii) for Note 1, the following Note shall be substituted,		

	<p>namely:—</p> <p>“1. Throughout this Schedule, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p> <p>The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.</p> <p>The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials.”;</p> <p>(iii) in heading 5402,—</p> <p>(a) for sub-heading 5402 10, tariff items 5402 10 10 and 5402 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —</p>		
	“- High tenacity yarn of nylon or other polyamides:		
5402 11 10	Of aramids	kg.	16%
5402 19	Other:		
5402 19 10	Nylon tyre yarn	kg.	16%
5402	Other	kg.	16%";

19 90			
	(b) after tariff item 5402 33 00 and the entries relating thereto, the following tariff item and entries shall be inserted namely: —		
"5402 34 00	Of polypropylene	kg.	16%
	(c) for the tariff items 5402 41 00 to 5402 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —		
"5402 44 00	Elastomeric	kg.	16%
5402 45 00	Other, of nylon or other polyamides	kg.	16%
5402 46 00	Other, of polyesters, partially oriented	kg.	16%
5402 47 00	Other, of polyesters	kg.	16%
5402 48 00	Other, of polypropylene	kg.	16%
5402 49 00	Other	kg.	16%
	(iv) in heading 5403, tariff item 5403 20 00 and the entries relating thereto shall be omitted;		
	(v) in heading 5404, for tariff item 5404 10 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —		
	"- Monofilament:		
5404 11 00	Elastomeric	kg.	16%
5404 12 00	Other, of polypropylene	kg.	16%
5404 19	Other:		
5404 19 10	Catgut imitation of synthetic yarn, non-sterile	kg.	16%
5404 19 20	Strip and the like of synthetic fibre material	kg.	16%
5404 19 90	Other	kg.	16%";

	(vi) for heading 5406, tariff items 5406 10 00 and 5406 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely: —		
"5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
5406 00	Man-made filament yarn (other than sewing thread), put up for retail sale:		
5406 00 10	Synthetic filament yarn	kg.	16%
5406 00 20	Artificial filament yarn	kg.	16%";
	(48) in Chapter 55,— (i) in heading 5501, after tariff item 5501 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: —		
"5501 40 00	of polypropylene	kg.	16%";
	(ii) in heading 5503, for tariff item 5503 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:		
	"- Of nylon or other polyamides:		
5503 11 00	Of aramids	kg.	16%
5503 19 00	Other	kg.	16%";
	(iii) in heading 5513, tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00 and 5513 43 00 and the entries relating thereto shall be omitted; (iv) in heading 5514,— (a) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted; (b) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
"5514 29 00	Other woven fabrics	m2	8%

5514 30	Of yarns of different colours:		
5514 30 11	Of polyester staple fibres, plain weave	m2	8%
5514 30 12	3-thread or 4-thread twill, including cross twill of polyester staple fibres	m2	8%
5514 30 13	Other woven fabrics of polyester staple fibres	m2	8%
5514 30 19	Other woven fabrics	m2	8%";
	<p>(v) in heading 5515, sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;</p> <p>(49) in Chapter 56,—</p> <p>(i) in Note 1, in clause (e), for the brackets, word and figures "(Section XV)", the brackets, word and figures "(generally Section XIV or XV)" shall be substituted;</p> <p>(ii) in heading 5604, sub-heading 5604 20, tariff items 5604 20 10 and 5604 20 90 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 5607, sub-heading 5607 10, tariff items 5607 10 10 and 5607 10 90 and the entries relating thereto shall be omitted;</p> <p>(50) in Chapter 57, in heading 5702, for tariff item 5702 49 90, sub-heading 5702 51, tariff items 5702 51 10 to 5702 51 40, sub-heading 5702 52, tariff items 5702 52 10 to 5702 52 90, sub-heading 5702 59, tariff items 5702 59 10 to 5702 59 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —</p>		
"5702 49 90	Other	m2	8%
5702 50	Other, not of pile construction, not made up:		
	Of man-made textile materials:		
5702 50 21	Carpets, Carpeting and rugs	m2	8%
5702 50 22	Mats and matting	m2	8%

5702 50 29	Other	m2	8%
	Of other textiles materials:		
5702 50 31	Carpets and other floor coverings, of cotton other than durries	m2	8%
5702 50 32	Carpets and other floor coverings, of silk	m2	8%
5702 50 33	Place mat and other similar goods	m2	8%
5702 50 39	Other	m2	8%";
	(51) in Chapter 58, in heading 5803, sub-heading 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
"5803 00	Gauze, other than narrow fabrics of heading 5806 :		
	Of cotton :		
5803 00 11	Unbleached	m2	8%
5803 00 12	Bleached	m2	8%
5803 00 13	Piece dyed	m2	8%
5803 00 14	Yarn dyed	m2	8%
5803 00 15	printed	m2	8%
5803 00 19	other	m2	8%
	Of other textile materials:		
5803 00 91	Of silk or silk waste	m2	8%
5803 00 92	Of synthetic fibre	m2	8%
5803 00 93	Of artificial fibre	m2	8%
5803	Other	m2	8%";

00 99			
	<p>(52) in Chapter 59, in the Note 5, in clause (h), for the brackets, word and figures “(Section XV)”, the brackets, words and figures “(generally Section XIV or XV)” shall be substituted;</p> <p>(53) in Chapter 60, in heading 6005, tariff item 6005 10 00 and the entries relating thereto shall be omitted;</p> <p>(54) in Chapter 61,—</p> <p>(i) in heading 6101, sub-heading 6101 10, tariff items 6101 10 10 to 6101 10 90 and the entries relating thereto shall be omitted;</p> <p>(ii) for heading 6103, tariff items 6103 11 00, 6103 12 00, sub-heading 6103 19, tariff items 6103 19 10 to 6103 21 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—</p>		
“6103	MEN’S OR BOYS’ SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR) KNITTED OR CROCHETED		
6103 10	Suits:		
6103 10 10	Of silk	u	8%
6103 10 20	Of cotton	u	8%
6103 10 30	Of artificial fibres	u	8%
6103 10 90	Other	u	8%
	<p>(iii) in heading 6104, tariff items 6104 11 00, 6104 12 00 and 6104 21 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 6107, sub-heading 6107 92, tariff items 6107 92 10 and 6107 92 20 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 6111, tariff item 6111 10 00 and the entries relating thereto shall be omitted;</p>		

	(vi) in heading 6114, tariff item 6114 10 00 and the entries relating thereto shall be omitted;		
	(vii) for heading 6115, tariff items 6115 11 00, 6115 12 00, sub-heading 6115 19, tariff items 6115 19 10 to 6115 19 90, sub-heading 6115 20, tariff items 6115 20 10 to 6115 93 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: -		
"6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED		
6115 10 00	Graduated compression hosiery (for example, stockings for varicose veins)	u	8%
6115 21	Other panty hose and tights:		
6115 21 00	Of synthetic fibres, measuring per single yarn less than 67 decitex	u	8%
6115 22 00	Of synthetic fibres, measuring per single yarn 67 decitex or more	u	8%
6115 29	Of other textile materials:		
6115 29 10	Of silk	u	8%
6115 29 20	Of wool or fine animal hair	u	8%
6115 29 30	Of artificial fibres	u	8%
6115 29 90	Othe	u	8%
6115 30 00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	8%
6115 94 00	Of wool or fine animal hair	pa	8%
6115 95 00	Of cotton	pa	8%
6115 96 00	Of synthetic fibres	pa	8%

	<p>(viii) in heading 6117, sub-heading 6117 20, tariff items 6117 20 10 to 6117 20 90 and the entries relating thereto shall be omitted;</p> <p>(55) in Chapter 62,— (i) in heading 6203, tariff item 6203 21 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6205, tariff item 6205 10 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6207, tariff item 6207 92 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 6209, tariff item 6209 10 00 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 6211, tariff item 6211 31 00 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 6213, tariff item 6213 10 00 and the entries relating thereto shall be omitted;</p> <p>(56) in Chapter 63,—</p> <p>(i) in heading 6302, tariff items 6302 52 00 and 6302 92 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6303, tariff item 6303 11 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6306,—</p> <p>(a) tariff items 6306 11 00 and 6306 21 00 and the entries relating thereto shall be omitted;</p> <p>(b) for tariff items 6306 29 90, 6306 31 00, sub-heading 6306 39, tariff items 6306 39 10 to 6306 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —</p>		
"6306 29 90	Other	kg.	8%
6306 30 00	Sails	kg.	8%
6306 40 00	Pneumatic mattresses	kg.	8%";

	<p>(57) in Chapter 64,—</p> <p>(i) in heading 6401, sub-heading 6401 91, tariff items 6401 91 10 and 6401 91 90 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6402, sub-heading 6402 30, tariff items 6402 30 10 and 6402 30 90 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 6403, tariff item 6403 30 00 and the entries relating thereto shall be omitted;</p> <p>(58) in Chapter 65,—</p> <p>(i) tariff item 6503 00 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6506, tariff item 6506 92 00 and the entries relating thereto shall be omitted;</p> <p>(59) in Chapter 66, in heading 6603, sub-heading 6603 10, tariff items 6603 10 10 and 6603 10 90 and the entries relating thereto shall be omitted;</p> <p>(60) in Chapter 68,—</p> <p>(i) in heading 6802, tariff item 6802 22 00 and the entries relating thereto shall be omitted;</p> <p>(ii) in heading 6811, for tariff item 6811 10 00, sub-heading 6811 20, tariff items 6811 20 10 to 6811 20 90, sub-heading 6811 30, tariff items 6811 30 10 to 6811 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —</p>		
"6811 40	Containing asbestos:		
6811 40 10	Asbestos - cement sheets	kg.	16%
6811 40 20	Asbestos - cement tiles	kg.	16%
6811 40 90	Other	kg.	16%
	Not containing asbestos:		
6811	Corrugated sheets	kg.	16%

81 00			
6811 82 00	Other sheets, panels, tiles and similar articles	kg.	16%
6811 83 00	Tubes, pipes and tube or pipe fittings	kg.	16%
6811 89 00	Other articles	kg.	16%";
	(iii) in heading 6812, for tariff item 6812 50 00, sub-heading 6812 60, tariff items 6812 60 11 to 6812 70 00, subheading 6812 90, tariff items 6812 90 11 to 6812 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —		
"6812 80 00	Of crocidolite	kg.	16%
	Other :		
6812 91 00	Clothing, clothing accessories, footwear and headgear	kg.	16%
6812 92	Paper, millboard and felt :		
	Millboard :		
6812 92 11	Asbestos	kg.	16%
6812 92 19	Other	kg.	16%
6812 92 90	Other	kg.	16%
6812 93 00	Compressed asbestos fibre jointing, in sheets or rolls	kg.	16%
	Other:		
	Lagging compounds:		
6812 99 11	Asbestos	kg.	16%
6812 99 19	Other	kg.	16%
	Asbestos packing joints and gaskets:		
6812 99 21	Packing joints	kg.	16%
6812	Gaskets	kg.	16%

99 22			
6812 99 90	Other	kg.	16%";
	(iv) in heading 6813, for tariff item 6813 10 00, sub-heading 6813 90, tariff items 6813 90 10 and 6813 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —		
" 6813 20	Containing asbestos:		
6813 20 10	Brake lining and pads	kg.	16%
6813 20 90	Asbestos friction materials	kg.	16%
	Not containing asbestos :		
6813 81 00	Brake linings and pads	kg.	16%
6813 89 00	Other	kg.	16%
	(61) in Chapter 70,— (i) in sub-heading Note, for the word and figures " sub-headings 7013 21, 7013 31", the word and figures "tariff items 7013 22 00, 7013 33 00, 7013 41 00" shall be substituted ; (ii) tariff item 7012 00 00 and the entries relating thereto shall be omitted; (iii) for heading 7013, tariff items 7013 10 00 to 7013 39 00, sub-heading 7013 91, tariff items 7013 91 10, 7013 91 90, sub-heading 7013 99, tariff items 7013 99 10 and 7013 99 90 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
"7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	Of glass-ceramics	kg.	16%
	Stemware drinking glasses, other		

	than of glass-ceramics:		
7013 22 00	Of lead crystal	kg.	16%
7013 28 00	Other	kg.	16%
	Other drinking glasses, other than of glass-ceramics:		
7013 33 00	Of lead crystal	kg.	16%
7013 37 00	Other	kg.	16%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :		
7013 41 00	Of lead crystal	kg.	16%
7013 42 00	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		
7013 49 00	Other	kg.	16%
	Other glassware :		
7013 91 00	Of lead crystal	kg.	16%
7013 99 00	Other	kg.	16%";
	<p>(62) in Chapter 71,—</p> <p>(i) in Note 2, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;</p> <p>(ii) in Note 4, for the brackets and letters "(a)", "(b)" and "(c)", except "2(b)", the brackets and letters "(A)", "(B)" and "(C)" shall respectively be substituted;</p> <p>(iii) for Note 9, the following Note shall be substituted, namely:—</p>		

"9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watchchains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.";

(iv) in Sub-heading Note 2, for figure, brackets and letter "4(b)", the figure, brackets and letter "4(B)" shall be substituted;

(63) in Chapter 72,—

(i) in heading 7225, sub-heading 7225 20, tariff items 7225 20 11 to 7225 20 29 and the entries relating thereto shall be omitted ;

(ii) in heading 7226, tariff items 7226 93 00 and 7226 94 00 and the entries relating thereto shall be omitted ;

(iii) in heading 7229, tariff item 7229 10 00 and the entries relating thereto shall be omitted;

(64) in Chapter 73, —

(i) in heading 7304, for sub-heading 7304 10, tariff items 7304 10 11 to 7304 10 29, sub-heading 7304 21, tariff items 7304 21 10, 7304 21 90, sub-heading 7304 29, tariff items 7304 29 10, 7304 29 90, sub-heading 7304 31, tariff items 7304 31 11 to 7304 31 39, sub-heading 7304 39, tariff items 7304 39 11 to 7304 49 00, sub-heading 7304 51, tariff items 7304 51 10 to 7304 51 30, sub-heading 7304 59, tariff items 7304 59 10 to 7304 90 00 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —

	"- Line pipe of a kind used for oil and gas pipelines:		
7304 11	Of stainless steel:		
7304 11 10	Tubes and pipes	Kg.	16%
7304 11 20	Blanks for tubes and pipes	Kg.	16%
7304 11 90	Other	Kg.	16%
7304 19	Other:		
7304 19 10	Tubes and pipes	Kg.	16%
7304 19 20	Blanks for tubes and pipes	Kg.	16%
7304 19 90	Other	Kg.	16%
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304 22 00	Drill pipe of stainless steel	Kg.	16%
7304 23	Other drill pipe:		
7304 23 10	Of iron	Kg.	16%
7304 23 90	Other	Kg.	16%
7304 24 00	Other, of stainless steel	Kg.	16%
7304 29	Other:		
7304 29 10	Of iron	Kg.	16%
7304 29 90	Other	Kg.	16%
	Other, of circular cross-section, of iron or non-alloy steel:		
7304 31	Cold-drawn or cold-rolled (cold-reduced):		

	Up to 114.3 mm outer diameter:		
7304 31 11	Of iron	Kg.	16%
7304 31 19	Other	Kg.	16%
	Above 114.3 mm but up to 219.1 mm outer diameter:		
7304 31 21	Of iron	Kg.	16%
7304 31 29	Other	Kg.	16%
	Above 219.1mm diameter:		
7304 31 31	Of iron	Kg.	16%
7304 31 39	Other	Kg.	16%
	Other:		
	Up to 114.3 mm outer diameter:		
7304 39 11	Of iron	Kg.	16%
7304 39 19	Other	Kg.	16%
	Above 114.3 mm but up to 219.1 mm outer diameter:		
7304 39 21	Of iron	Kg.	16%
7304 39 29	Other	Kg.	16%
	Above 219.1mm diameter:		
7304 39 31	Of iron	Kg.	16%
7304 39 39	Other	Kg.	16%
	Other, of circular cross-section, of stainless steel:		
7304 41 00	Cold-drawn or cold-rolled (cold- reduced)	Kg.	16%
7304 49 00	Other	Kg.	16%

	Other, of circular cross-section, of other alloy steel:		
7304 51	Cold-drawn or cold-rolled (cold-reduced):		
7304 51 10	Up to 114.3 mm diameter	Kg.	16%
7304 51 20	Above 114.3 mm but up to 219.1 mm outer diameter	Kg.	16%
7304 51 30	Above 219.1 mm outer diameter	Kg.	16%
7304 59	Other:		
7304 59 10	Up to 114.3 mm diameter	Kg.	16%
7304 59 20	Above 114.3 mm but up to 219.1 mm outer diameter	Kg.	16%
7304 59 30	Above 219.1 mm outer diameter	Kg.	16%
7304 90 00	Other	Kg.	16%";
	(ii) in heading 7306, for sub-heading 7306 10, tariff items 7306 10 11 to 7306 10 29, sub-heading 7306 20, tariff items 7306 20 10 to 7306 20 90, sub-heading 7306 30, tariff items 7306 30 10 to 7306 50 00, sub-heading 7306 60, tariff items 7306 60 10 and 7306 60 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—		
	"- Line pipe of a kind used for oil or gas pipeline:		
7306 11 00	Welded, of stainless steel	Kg.	16%
7306 19	Other:		
	Galvanized pipes :		
7306 19 11	Of iron	Kg.	16%
7306 19 19	Other	Kg.	16%
	Non-galvanized pipes:		

7306 19 21	Of iron	Kg.	16%
7306 19 29	Other	Kg.	16%
	Casing and tubing of a kind used in drilling for oil or gas:		
7306 21 00	Welded, of stainless steel	Kg.	16%
7306 29	Other:		
7306 29 11	Of iron	Kg.	16%
7306 29 19	Other	Kg.	16%
7306 30	Other, welded, of circular cross-section, of iron or non-alloy steel:		
7306 30 10	Of iron	Kg.	16%
7306 30 90	Other	Kg.	16%
7306 40 00	Other, welded, of circular cross-section, of stainless steel	Kg.	16%
7306 50 00	Other, welded, of circular cross-section, of other alloy steel	Kg.	16%
	Other, welded, of non-circular cross-section:		
7306 61 00	Of square or rectangular cross section	Kg.	16%
7306 69 00	Of other non-circular cross section	Kg.	16%
	Other:		
	ERW precision tubes:		
7306 90 11	Of iron	Kg.	16%
7306 90 19	Other	Kg.	16%
7306 90 90	Other	Kg.	16%";

	<p>(iii) in heading 7314, tariff item 7314 13 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 7319, sub-heading 7319 10, tariff items 7319 10 10 to 7319 10 90 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 7321, for sub-heading 7321 13, tariff items 7321 13 10 to 7321 13 90, sub-heading 7321 83, tariff item 7321 83 10 and 7321 83 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —</p>		
"7321 19	Other, including appliances for solid fuel:		
7321 19 10	Cookers and kitchen stoves	u.	16%
7321 19 90	Other stoves and appliances	u.	16%
7321 89	Other, including appliances for solid fuel:		
7321 89 10	Clay tandoor (oven with iron or steel body and earthen grates)	kg.	16%
7321 89 90	Other	kg.	16%";
	<p>(65) in Chapter 74,—</p> <p>(i) in Note 1, in clause (f), the paragraph beginning with the words "In the case of" and ending with the words "exceeds 6 mm" shall be omitted.</p> <p>(ii) in heading 7401, for tariff items 7401 10 00 and 7401 20 00 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely: —</p>		
"7401 00	Copper Mattes; Cement copper (precipitated copper):		
7401 00 10	Copper mattes	kg.	16%
7401 00 90	Cement copper (precipitated copper)	kg.	16%";

(iii) in heading 7403, sub-heading 7403 23, tariff items 7403 23 10 and 7403 23 20 and the entries relating thereto shall be omitted;

(iv) in heading 7407, sub-heading 7407 22, tariff items 7407 22 10 and 7407 22 20 and the entries relating thereto shall be omitted;

(v) heading 7414, sub-heading 7414 20, tariff items 7414 20 10 to 7414 20 90, sub-heading 7414 90, tariff items 7414 90 10 to 7414 90 90 and the entries relating thereto shall be omitted;

(vi) tariff item 7416 00 00 and the entries relating thereto shall be omitted;

(vii) heading 7417, sub-heading 7417 00, tariff items 7417 00 11 to 7417 00 99 and the entries relating thereto shall be omitted;

(66) in Chapter 78,—

(i) heading 7803, sub-heading 7803 00, tariff items 7803 00 11 to 7803 00 30 and the entries relating thereto shall be omitted;

(ii) heading 7805, sub-heading 7805 00, tariff items 7805 00 10 and 7805 00 20 and the entries relating thereto shall be omitted;

(67) in Chapter 79, heading 7906, sub-heading 7906 00, tariff items 7906 00 10 and 7906 00 20 and the entries relating thereto shall be omitted ;

(68) in Chapter 80,—

(i) in Note 1, in clause (d), the paragraph beginning with the words and figures “Headings 8004” and ending with the words “other headings” shall be omitted;

(ii) heading 8004, sub-heading 8004 00, tariff items 8004 00 10 and 8004 00 90 and the entries relating thereto shall be omitted;

(iii) tariff item 8005 00 00 and the entries relating thereto shall be omitted;

(iv) heading 8006, sub-heading 8006 00, tariff items

8006 00 10 and 8004 00 20 and the entries relating thereto shall be omitted;

(69) in Chapter 81,—

(i) in heading 8101, sub-heading 8101 95, tariff items 8101 95 10 and 8101 95 90 and the entries relating thereto shall be omitted;

(ii) in heading 8112, sub-heading 8112 30, tariff items 8112 30 10 to 8112 30 90, sub-heading 8112 40, tariff items 8112 40 10 to 8112 40 90 and the entries relating thereto shall be omitted;

(70) in Chapter 83, in tariff item 8311 90 00, in the entry in column (2), the words "including parts" shall be omitted;

(71) in Section XVI,—

(i) in Note 1, in clause (b), for the word and figures "heading 4204", the word and figures "heading 4205" shall be substituted;

(ii) in Note 2, in clauses (a) and (c), for the figures "8485", the figures "8487" shall be substituted;

(72) in Chapter 84,—

(i) in Note 1, for clauses (e) and (f), the following clauses shall be substituted, namely:—

"(e) vacuum cleaners of heading 8508;

(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or

(g) hand-operated mechanical floor sweepers, not motorised (heading 9603)

(ii) in Note 2,—

(a) for the portion beginning with the words "Subject to" and ending with the words "not the latter.", the following shall be substituted, namely:—

"Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance

which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the headings 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480."

(b) for the brackets, words and figures "(Heading 8443 or 8471)," the brackets word and figures "(heading 8443)" shall be substituted ;

(iii) for Note 5, the following Note shall be substituted, namely:—

"5. (A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of :

(i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;

(ii) being freely programmed in accordance with the requirements of the user;

(iii) performing arithmetical computations specified by the user; and

(iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) it is of a kind solely or principally used in an automatic data processing system;

(ii) it is connectable to the central processing unit either directly or through one or more other units; and

(iii) it is able to accept or deliver data in a form (codes

or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

(i) printers, copying machines, facsimile machines, whether or not combined;

(ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) loudspeakers and microphones;

(iv) television cameras, digital cameras and video camera recorders;

(v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.”;

(iv) after Note 8, the following Note shall be inserted, namely: -

“9. (A) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions “semiconductor devices” and “electronic integrated circuits”, used in this Note and in the heading 8486. However, for the purposes of this Note and heading 8486, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and heading 8486, the

	<p>expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathodray tube technology.</p> <p>(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for :</p> <p>(i) the manufacture or repair of masks and reticles;</p> <p>(ii) assembling semiconductor devices or electronic integrated circuits; and</p> <p>(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.</p> <p>(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.”;</p> <p>(v) in sub-heading Note 1, for the figure, brackets and letter “5(B)”, the figure, brackets and letter “5(C)” shall be substituted;</p> <p>(vi) in heading 8418,—</p> <p>(a) tariff item 8418 22 00 and the entries relating thereto shall be omitted;</p> <p>(b) in tariff item 8418 50 00, for the entry in column (2), the following entry shall be substituted, namely:—</p>
	<p>“- Other furniture (chests, cabinets , display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment” ;</p> <p>;</p>
	<p>(c) in tariff item 8418 61 00, for the entry in column (2), the following entry shall be substituted, namely:—</p> <p>“—Heat pumps other than air conditioning machines of heading 8415”</p>

	<p>(vii) in heading 8425, tariff item 8425 20 00 and the entries relating thereto shall be omitted;</p> <p>(viii) in heading 8428, sub-heading 8428 50, tariff items 8428 50 10 to 8428 50 90 and the entries relating thereto shall be omitted;</p> <p>(ix) in heading 8442,—</p> <p>(a) for the entry in column (2), the following entry shall be substituted, namely: —</p>		
	<p>“MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE TOOLS OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)”;</p>		
	<p>(b) tariff item 8442 10 00, sub-heading 8442 20, tariff items 8442 20 10 to 8442 20 90 and the entries relating thereto shall be omitted;</p> <p>(c) in sub-heading 8442 30, in the entry in column (2), for the words “Other machinery”, the word, “Machinery” shall be substituted;</p> <p>(d) for sub-heading 8442 50, tariff items 8442 50 10 to 8442 50 90 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely: -</p>		
“8442 50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442 50 10	Plates and cylinders	kg.	16%
8442 50 20	Lithographic plates	kg.	16%
	Plate, cylinder and lithographic stones		

	prepared for printing purposes:		
8442 50 31	Plate and cylinder for textile printing machine	kg.	16%
8442 50 39	Other	kg.	16%
8442 50 40	Highly polished copper sheets for making blocks	kg.	16%
8442 50 50	Highly polished zinc sheets for making process blocks	kg.	16%
8442 50 90	Other	kg.	16%";
	(x) for heading 8443, tariff items 8443 11 00 to 8443 51 00, sub-heading 8443 59, tariff items 8443 59 10 to 8443 59 90, sub-heading 8443 60, tariff items 8443 60 10 to 8443 60 90, sub-heading 8443 90, tariff items 8443 90 10 and 8443 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—		
"8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF		
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 :		
8443 11 00	Offset printing machinery, reel-fed	u	16%
8443 12 00	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	16%
8443 13 00	Other offset printing machinery	u	16%
8443 14 00	Letterpress printing machinery, reel fed, excluding flexographic printing	u	16%
8443	Letterpress printing machinery, other	u	16%

15 00	than reel fed, excluding flexographic printing		
8443 16 00	Flexographic printing machinery	u	16%
8443 17 00	Gravure printing machinery	u	16%
8443 19 00	Other	u	16%
	Other printers, copying machines and facsimile machines, whether or not combined:	u	16%
8443 31 00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	16%
8443 32 00	Other, capable of connecting to an automatic data processing machine or to a net work	u	16%
8443 39	Other :		
8443 39 10	Flat bed printing presses	u	16%
8443 39 20	Platen printing presses	u	16%
8443 39 30	Proof presses	u	16%
	Machinery for printing repetitive word or design or colour :		
8443 39 41	On cotton textile	u	16%
8443 39 49	Other	u	16%
	Machines for uses ancillary to printing:		
8443 39 51	Automatic feeders and sheet delivering machine	u	16%
8443 39 52	Serial numbering machines	u	16%
8443 39 53	Folders, guzmnos perforators and staplers	u	16%

8443 39 59	Other	u	16%
	Parts and accessories:		
8443 91 00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg.	16%
8443 99 00	Other	kg.	16%";
	<p>(xi) in heading 8448, sub-heading 8448 41, tariff items 8448 41 10 to 8448 41 90 and the entries relating thereto shall be omitted;</p> <p>(xii) in heading 8456, for tariff items 8456 30 00, 8456 91 00, sub-heading 8456 99, tariff items 8456 99 10 and 8456 99 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —</p>		
"8456 30 00	Operated by electro-discharge processes	u	16%
8456 90	Other :		
8456 90 10	For dry etching pattern on semi conductor materials	u	16%
8456 90 20	Electro chemical machines	u	16%
8456 90 90	Other	u	16%";
	<p>(xiii) for heading 8469, tariff items 8469 11 00, 8469 12 00, sub-heading 8469 20, tariff items 8469 20 10, 8469 20 90, sub-heading 8469 30, tariff items 8469 30 10 and 8469 30 90 and the entries relating thereto, the following heading, subheading, tariff items and entries shall be substituted, namely: —</p>		
"8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443; WORD-PROCESSING MACHINES		
8469 00	Typewriters other than printers of heading 8443; word-processing machines:		

8469 00 10	Word processing machines	u	16%
8469 00 20	Automatic typewriters	u	16%
8469 00 30	Braille typewriters, electric	u	Nil
8469 00 40	Braille typewriters, non-electric	u	Nil
8469 00 90	Other typewriters, electric or non-electric	u	16%";
	<p>(xiv) in heading 8470, sub-heading 8470 40, tariff items 8470 40 10 and 8470 40 20 and the entries relating thereto shall be omitted;</p> <p>(xv) in heading 8471,—</p> <p>(a) tariff item 8471 10 00 and the entries relating thereto shall be omitted;</p> <p>(b) in sub-heading 8471 30 and after tariff item 8471 30 90, in the entry in column (2), the word "digital" wherever it occurs, shall be omitted;</p> <p>(c) in tariff item 8471 50 00, in the entry in column (2), for the word "Digital processing", the words "Processing" shall be substituted;</p> <p>(xvi) in heading 8472, tariff item 8472 20 00 and the entries relating thereto shall be omitted;</p> <p>(xvii) for heading 8485, tariff items 8485 10 00 and 8485 90 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely: —</p>		
"8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES		

8486 10 00	Machines and apparatus for the manufacture of boules or wafers	u	16%
8486 20 00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	16%
8486 30 00	Machines and apparatus for the manufacture of flat panel displays	u	16%
8486 40 00	Machines and apparatus specified in Note 9(C) to this Chapter	u	16%
8486 90 00	Parts and accessories	kg.	16%
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8487 10 00	Ships' or boats' propellers and blades therefor	u	16%
8487 90 00	Other	kg.	16%";
	<p>(72) in Chapter 85,—</p> <p>(i) in Note 1,—</p> <p>(a) in clause (b), the word "or" occurring at the end shall be omitted;</p> <p>(b) for clause (c), the following clauses shall be substituted, namely:—</p> <p>"(c) machines and apparatus of heading 8486;</p> <p>(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or</p> <p>(e) electrically heated furniture of Chapter 94.";</p> <p>(ii) in Note 3, for clause (a), the following clause shall be substituted, namely:—</p> <p>"(a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;"</p>		

(iii) for Notes 4,5,6,7 and 8, the following Notes shall be substituted, namely:—

“4. For the purposes of heading 8523 :

(a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534, “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

6. For the purpose of heading 8536, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no

other function, such as the amplification, regeneration or modification of a signal.

7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).

8. For the purposes of headings 8541 and 8542 :

(a) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass essentially and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin - or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multi chip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, "spent primary cells, , spent primary batteries and spent electric accumulators" are those which are neither usable as

	<p>such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.</p> <p>10. For the purposes of heading 8523 "recording" of sound or other phenomena shall amount to manufacture. (iv) for Sub-heading Notes, the following Sub-heading Note shall be substituted, namely:—</p> <p style="text-align: center;">"SUB-HEADING NOTE</p> <p>Sub-heading 8527 12 covers 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.";</p> <p>(v) in supplementary note, for the figures "8524", the figures "8523" shall be substituted;</p> <p>(vi) in heading 8505, tariff item 8505 30 00 and entries relating thereto shall be omitted;</p> <p>(vii) after tariff item 8507 90 90, the following heading, tariff items and entries shall be inserted, namely:—</p>		
"8508	VACUUM CLEANERS		
	With self-contained electric motor:		
8508 11 00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	16%
8508 19 00	Other	u	16%
8508 60 00	Other vacuum cleaners	u	16%
8508 70 00	Parts	kg.	16%";
	(viii) in heading 8509		

	<p>(a) for the entry in column (2), the following entry shall be substituted, namely : -</p> <p>"Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508";</p> <p>(b) tariff item 8509 10 00 to 8509 30 00 and the entries relating thereto shall be omitted;</p> <p>(ix) for heading 8517, sub-heading 8517 11, tariff items 8517 11 10, 8517 11 90, sub-heading 8517 19, tariff items 8517 19 11 to 8517 30 00, sub-heading 8517 50, tariff items 8517 50 10 to 8517 50 99, sub-heading 8517 80, tariff items 8517 80 10 to 8517 80 90, sub-heading 8517 90, tariff items 8517 90 10 and 8517 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely : -</p>		
" 8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528		
	Telephone sets, including telephones for cellular networks or for other wireless networks :		
8517 11	Line telephone sets with cordless handsets:		
8517 11 10	Push button type	u	16%
8517 11 90	Other	u	16%
8517 12	Telephones for cellular networks or for other wireless networks:		

8517 12 10	Push button type	u	16%
8517 12 90	Other	u	16%
8517 18	Other:		
8517 18 10	Push button type	u	16%
8517 18 90	Other	u	16%
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517 61 00	Base stations	u	16%
8517 62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
8517 62 10	PLCC equipment	u	16%
8517 62 20	Voice frequency telegraphy	u	16%
8517 62 30	Modems (modulators-demodulators)	u	16%
8517 62 40	High bit rate digital subscriber line system (HDSL)	u	16%
8517 62 50	Digital loop carrier system (DLC)	u	16%
8517 62 60	Synchronous digital hierarchy system (SDH)	u	16%
8517 62 70	Multiplexers, statistical multiplexers	u	16%
8517 62 90	Other	u	16%
8517 69	Other:		

8517 69 10	ISDN System	u	16%
8517 69 20	ISDN terminal adaptor	u	16%
8517 69 30	Routers	u	16%
8517 69 40	X 25 Pads	u	16%
8517 69 50	Subscriber end equipment	u	16%
8517 69 60	Set top boxes for gaining access to internet	u	16%
8517 69 70	Attachments for telephones	u	16%
8517 69 90	Other	u	16%
8517 70	Parts:		
8517 70 10	Populated, loaded or stuffed printed circuit boards	kg.	16%
8517 70 90	Other	kg.	16%";
	(x) for heading 8519, tariff items 8519 10 00 to 8519 93 00, sub-heading 8519 99, tariff items 8519 99 10 to 8519 99 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely: —		
"8519	SOUND RECORDING OR REPRODUCING APPARATUS		
8519 20 00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	16%
8519 30 00	Turntables (record-decks)	u	16%
8519 50 00	Telephone answering machines Other apparatus :	u	16%
8519 81 00	Using magnetic, optical or semiconductor media	u	16%
8519 89	Other:		

8519 89 10	Audio Compact disc player	u	16%
8519 89 20	Compact disc changer including mini disc player or laser disc player	u	16%
8519 89 30	Time Code recorder	u	16%
8519 89 40	MP-3 player	u	16%
8519 89 90	Other	u	16%
	<p>(xi) heading 8520, tariff items 8520 10 00 to 8520 32 00, sub-heading 8520 33, tariff items 8520 33 10, 8520 33 90, subheading 8520 39, tariff items 8520 39 10, 8520 39 90, sub-heading 8520 90, tariff items 8520 90 10 and 8520 90 90 and the entries relating thereto shall be omitted;</p> <p>(xii) for heading 8523, sub-heading 8523 11, tariff items 8523 11 11 to 8523 11 29, sub-heading 8523 12, tariff items 8523 12 11 to 8523 12 29, sub-heading 8523 13, tariff items 8523 13 11 to 8523 13 29, sub-heading 8523 20, tariff items 8523 20 10 to 8523 30 00, sub-heading 8523 90, tariff items 8523 90 10 to 8523 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —</p>		
"8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
	Magnetic media :		
8523 21 00	Cards incorporating a magnetic stripe	u	16%
8523 29	Other:		
8523 29 10	Audio cassettes	u	16%
8523 29 20	Video cassettes	u	16%

8523 29 30	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 29 40	¾" and 1" video cassettes	u	16%
8523 29 50	½" video cassettes suitable to work with betacam, betacam SP/M II and VHS type VCR	u	16%
8523 29 60	Other video cassettes and tapes ¾" and 1" video cassettes	u	16%
8523 29 70	All kinds of Magnetic discs	u	16%
8523 29 80	Cartridge tape	u	16%
8523 29 90	Other	u	16%
8523 40	Optical media:		
8523 40 10	Matrices for production of records; prepared record blanks	u	16%
8523 40 20	Cartridge Tape	u	16%
8523 40 30	½" Video cassette suitable to work with digital VCR	u	16%
8523 40 40	Compact disc (Audio)	u	16%
8523 40 50	Compact disc (video)	u	16%
8523 40 60	Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 40 70	Stamper for CD audio, CD video and CD – ROM	u	16%
8523 40 80	Digital video disc	u	16%
8523 40 90	Other	u	16%
	Semi-conductor media:		
8523 51 00	Solid-state non-volatile storage devices	u	16%

8523 52 00	Smart cards	u	16%
8523 59 00	Other	u	16%
8523 80	Other:		
8523 80 10	Gramophone records	u	16%
8523 80 20	Information technology software	u	8%
8523 80 30	Audio-visual news or audio visual views	u	16%
8523 80 40	Children's video films	u	16%
8523 80 50	Video tapes of educational nature	u	16%
8523 80 60	2- D / 3D computer graphics	u	16%
8523 80 90	Other	u	16%";
	<p>(xiii) heading 8524, sub-heading 8524 10, tariff items 8524 10 10, 8524 10 90, sub-heading 8524 31, tariff items 8524 31 11 to 8524 31 90, sub-heading 8524 32, tariff items 8524 32 10, 8524 32 90, sub-heading 8524 39, tariff items 8524 39 10 to 8524 39 90, sub-heading 8524 40, tariff items 8524 40 11 to 8524 40 90, sub-heading 8524 51, tariff items 8524 51 11 to 8524 51 90, sub-heading 8524 52, tariff items 8524 52 11 to 8524 52 90, sub-heading 8524 53, tariff items 8524 53 11 to 8524 60 00, sub-heading 8524 91, tariff items 8524 91 11 to 8524 91 90, sub-heading 8524 99, tariff items 8524 99 10 to 8524 99 99 and the entries relating thereto shall be omitted;</p> <p>(xiv) for heading 8525, sub-heading 8525 10, tariff items 8525 10 10 to 8525 10 90, sub-heading 8525 20, tariff items 8525 20 11 to 8525 40 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —</p>		

" 8525	TRANSMISSION APPARATUS FOR RADIO BROADCASTING OR TELEVISION, WHETHER OR NOT IN CORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS		
8525 50	Transmission apparatus:		
8525 50 10	Radio broadcast transmitter	u	16%
8525 50 20	TV broadcast transmitter	u	16%
8525 50 30	Broadcast equipment sub-system equipment	u	16%
8525 50 40	Communication jamming equipment	u	16%
8525 50 50	Wireless microphone	u	16%
8525 50 90	Other	u	16%
8525 60	Transmission apparatus incorporating reception apparatus :		
	Two way radio communication equipment:		
8525 60 11	Walkie talkie set	u	16%
8525 60 12	Marine radio communication equipment	u	16%
8525 60 13	Amateur radio equipment	u	16%
8525 60 19	Other	u	16%
	Other:		
8525 60 91	VSAT terminals	u	16%
8525 60 92	Other satellite communication equipment	u	16%
8525	Other	u	16%

60 99			
8525 80	Television cameras, digital cameras and video camera recorders:		
8525 80 10	Television Cameras	u	16%
8525 80 20	Digital cameras	u	16%
8525 80 30	Video camera recorders	u	16%
8525 80 90	Other	u	16%";
	(xv) for heading 8527, tariff items 8527 12 00 to 8527 39 00, sub-heading 8527 90 , tariff items 8527 90 11 to 8527 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely: —		
" 8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
	Radio-broadcast receivers capable of operating without an external source of power :		
8527 12 00	Pocket-size radio cassette-players	u	16%
8527 13 00	Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	Other	u	16%
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :		
8527 21 00	Combined with sound recording or reproducing apparatus		
8527 29 00	Other	u	16%
	Other:		

8527 91 00	Combined with sound recording or reproducing apparatus	u	16%
8527 92 00	Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%
8527 99	Other:		
	Radio communication receivers:		
8527 99 11	Radio pagers	u	16%
8527 99 12	Demodulators	u	16%
8527 99 19	Other	u	16%
8527 99 90	Other	u	16%";
	(xvi) for heading 8528, sub-heading 8528 12, tariff items 8528 12 11 to 8528 12 99, sub-heading 8528 13, tariff items 8528 13 10, 8528 13 90, sub heading 8528 21, tariff items 8528 21 10 to 8528 22 00, sub-heading 8528 30, tariff items 8528 30 10 to 8528 30 30 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—		
"8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVER OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS		
	Cathode-ray tube monitors :		
8528 41 00	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher
8528	Other	u	16% or

49 00			Rs. 34,000/- per set whichever is higher
	Other monitors :		
8528 51 00	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher
8528 59 00	Other	u	16% or Rs. 34,000/- per set whichever is higher
	Projectors :		
8528 61 00	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher
8528 69 00	Other	u	16% or Rs. 34,000/- per set whichever is higher
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		

THE EIGHT SCHEDULE

(See Section 72)

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—

(1) sub-heading 5208 53, tariff items 5208 53 10 , 5208 53 20 and 5208 53 90 and the entries relating thereto shall be omitted;

(2) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;

(3) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;

(4) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;

(5) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;

(6) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of Additional Duty
(1)	(2)	(3)	(4)
5211 19 00	Other fabrics	m2	8%
5211 20	Bleached:		
5211 20 10	Shirting fabrics	m2	8%
5211 20 20	Canvas (including duck) of carded or combed yarn	m2	8%
5211 20 30	Flannelette	m2	8%
5211 20 40	Saree	m2	8%
5211 20 50	Crepe fabrics including	m2	8%
5211 20 60	Twill fabrics	m2	8%
	Other:		
5211 20 91	Zari bordered sari	m2	8%
5211 20 92	Dedsuti, dosuti, ceretennes and osamburge	m2	8%
5211 20 99	Other	m2	8%
	(7) tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00, 5513 43 00 and the entries relating thereto shall be omitted;		
	(8) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted;		

	(9) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —		
"5514 29 00	Other woven fabrics	m2	8%
5514 30	Of yarns of different colours:		
5514 30 11	Of polyester staple fibres, plain weave	m2	8%
5514 30 12	3-thread or 4- thread twill, including cross twill, of polyester, staple fibres	m2	8%
5514 30 13	Other woven fabrics of polyester staple fibres	m2	8%
5514 30 19	Other woven fabrics	m2	8%
	(10) sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;		
	(11) in heading 5803, for sub-heading 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items, 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —		
"5803 00	Gauze, other than narrow fabrics of heading 5806 :		
	Of cotton :		
5803 00 11	Unbleached	m2	8%
5803 00 12	Bleached	m2	8%
5803 00 13	Piece dyed	m2	8%
5803 00 14	Yarn dyed	m2	8%
5803 00 15	Printed	m2	8%
5803 00 19	Other	m2	8%
	Of other textile materials:		
5803 00 91	Of silk or silk waste	m2	8%
5803 00 92	Of synthetic fibre	m2	8%
5803 00 93	Of artificial fibre	m2	8%
5803 00 99	Other	m2	8%"

THE NINTH SCHEDULE

(See section 74)

In the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, for S. No. 4 and the entry relating thereto, the following S. No. and entry shall be substituted, namely : -

S.No. Additional rate of duty	Description of goods
"4.	Man-made filaments; strip and the like of man-made textile materials, that is to say, all goods falling within Chapter 54."

THE TENTH SCHEDULE

(See section 75)

In the Seventh Schedule to the Finance Act, 2001, for tariff items 5402 42 00 and 5402 43 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely : -

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
"5402 46 00	Other, of polyesters partially oriented	kg.	1%
5402 47 00	Other, of polyesters	kg.	1%".