CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

NOTES :

1. This Chapter does not cover :

(*a*) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(*b*) articles of glass of heading 7011;

(*c*) machines and apparatus of heading 8486;

(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary "sciences (heading 9018);" or

(e) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(*a*) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(*b*) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

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, induc-

tances, 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) Multichip 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 leadframes, 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 such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.";

SUB-HEADING NOTE :

(i) 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 170mm x 100mm x 45 mm.

SUPPLEMENTARY NOTE :

For the purposes of heading 8523, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
8501		**ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)**			
8501 10	-	*Motors of an output not exceeding 37.5 W :*			
	---	*DC motor :*			
8501 10 11	----	Micro motor	u	7.5%	-
8501 10 12	----	Stepper motor	u	7.5%	-
8501 10 13	----	Wiper motor	u	7.5%	-
8501 10 19	----	Other	u	7.5%	-
8501 10 20	---	AC motor	u	7.5%	-
8501 20 00	-	Universal AC or DC motors of an output exceeding 37.5 W	u	7.5%	-
	-	*Other DC motors; DC generators:*			
8501 31	--	*Of an output not exceeding 750 W:*			
	---	*DC motors :*			
8501 31 11	----	Micro motor	u	7.5%	-
8501 31 12	----	Stepper motor	u	7.5%	-
8501 31 13	----	Wiper motor	u	7.5%	-
8501 31 19	----	Other	u	7.5%	-
8501 31 20	---	DC generators	u	7.5%	-
8501 32	--	*Of an output exceeding 750 W but not exceeding 75 kW :*			
8501 32 10	---	DC motor	u	7.5%	-
8501 32 20	---	DC generators	u	7.5%	-
8501 33	--	*Of an output exceeding 75 kW but not exceeding 375 kW :*			
8501 33 10	---	DC motors	u	7.5%	-
8501 33 20	---	DC generators	u	7.5%	-
8501 34	--	*Of an output exceeding 375 kW:*			
8501 34 10	---	Of an output exceeding 375 kW but not exceeding 1,000 kW	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8501 34 20	---	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	u	7.5%	-
8501 34 30	---	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	u	7.5%	-
8501 34 40	---	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	u	7.5%	-
8501 34 50	---	Of an output exceeding 10,000 kW	u	7.5%	-
8501 40	-	*Other AC motors, single-phase:*			
8501 40 10	---	Fractional horse power motor	u	7.5%	-
8501 40 90	---	Other	u	7.5%	-
	-	*Other AC motors, multi-phase:*			
8501 51	--	*Of an output not exceeding 750 W :*			
8501 51 10	---	Squirrel cage induction motor, 3 phase type	u	7.5%	-
8501 51 20	---	Slipring motor	u	7.5%	-
8501 51 90	---	Other	u	7.5%	-
8501 52	--	*Of an output exceeding 750 W but not exceeding 75 kW:*			
8501 52 10	---	Squirrel cage induction motor, 3 phase type	u	7.5%	-
8501 52 20	---	Slipring motor	u	7.5%	-
8501 52 90	---	Other	u	7.5%	-
8501 53	--	*Of an output exceeding 75 kW :*			
8501 53 10	---	Squirrel cage induction motor, 3 phase type	u	7.5%	-
8501 53 20	---	Slipring motor	u	7.5%	-
8501 53 30	---	Traction motor	u	7.5%	-
8501 53 90	---	Other	u	7.5%	-
	-	*AC generators (alternators):*			
8501 61 00	--	Of an output not exceeding 75 kVA	u	7.5%	-
8501 62 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	7.5%	-
8501 63 00	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u	7.5%	-
8501 64	--	*Of an output exceeding 750 kVA:*			
8501 64 10	---	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	u	7.5%	-
8501 64 20	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	7.5%	-
8501 64 30	---	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	u	7.5%	-
8501 64 40	---	Of an output exceeding 15,000 kVA but notexceeding 37,500 kVA	u	7.5%	-
8501 64 50	---	Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8501 64 60	---	Of an output exceeding 75,000 kVA but notexceeding 1,37,500 kVA	u	7.5%	-
8501 64 70	---	Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	u	7.5%	-
8501 64 80	---	Of an output exceeding 3,12,500 kVA	u	7.5%	-
8502		**ELECTRIC GENERATING SETS AND ROTARY CONVERTERS**			
	-	*Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):*			
8502 11 00	--	Of an output not exceeding 75 kVA	u	10%	-
8502 12 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	7.5%	-
8502 13	--	*Of an output exceeding 375 kVA :*			
8502 13 10	---	Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	7.5%	-
8502 13 20	---	Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	7.5%	-
8502 13 30	---	Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	7.5%	-
8502 13 40	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	7.5%	-
8502 13 50	---	Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	7.5%	-
8502 13 60	---	Of an output exceeding 10,000 kVA	u	7.5%	-
8502 20	-	*Generating sets with spark-ignition internal combustion piston engines:*			
8502 20 10	---	Electric portable generators of an output not exceeding 3.5 kVA	u	10%	-
8502 20 90	---	Other	u	7.5%	-
	-	*Other generating sets :*			
8502 31 00	--	Wind-powered	u	7.5%	-
8502 39	--	*Other* :			
8502 39 10	---	Powered by steam engine	u	7.5%	-
8502 39 20	---	Powered by water turbine	u	7.5%	-
8502 39 90	---	Other	u	7.5%	-
8502 40 00	-	Electric rotary converters	u	7.5%	-
8503		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502**			
8503 00	-	*Parts suitable for use solely or principally with the machines of heading 8501 or 8502:*			

(1)		(2)	(3)	(4)	(5)
8503 00 10	---	Parts of generator (AC or DC)	u	7.5%	-
	---	*Parts of electric motor :*			
8503 00 21	----	Of DC motor	u	7.5%	-
8503 00 29	----	Other	u	7.5%	-
8503 00 90	---	Other	u	7.5%	-
8504		**ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS**			
8504 10	-	*Ballasts for discharge lamps or tubes :*			
8504 10 10	---	Conventional type	u	7.5%	-
8504 10 20	---	For compact fluorescent lamps	u	7.5%	-
8504 10 90	---	Other	u	7.5%	-
	-	*Liquid dielectric transformers:*			
8504 21 00	--	Having a power handling capacity notexceeding 650 kVA	u	7.5%	-
8504 22 00	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	7.5%	-
8504 23	--	*Having a power handling capacity exceeding 10,000 kVA:*			
8504 23 10	---	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	u	7.5%	-
8504 23 20	---	Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	u	7.5%	-
8504 23 30	---	Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	u	7.5%	-
8504 23 40	---	Having a power handling capacity exceeding 2,50,000 kVA	u	7.5%	-
	-	*Other transformers:*			
8504 31 00	--	Having a power handling capacity not exceeding 1 kVA	u	10%	-
8504 32 00	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	10%	-
8504 33 00	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	7.5%	-
8504 34 00	--	Having a power handling capacity exceeding 500 kVA	u	7.5%	-
8504 40	-	*Static converters:*			
8504 40 10	---	Electric inverter	u	10%	-
	---	*Rectifier :*			
8504 40 21	----	Dip bridge rectifier	u	7.5%	-
8504 40 29	----	Other	u	7.5%	-
8504 40 30	---	Battery chargers	u	10%	-
8504 40 40	---	Voltage regulator and stabilizers (other than automatic)	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8504 40 90	---	Other	u	7.5%	-
8504 50	-	*Other inductors:*			
8504 50 10	---	Choke coils (chokes)	u	7.5%	-
8504 50 90	---	Other	u	7.5%	-
8504 90	-	*Parts :*			
8504 90 10	---	Of transformers	kg.	7.5%	-
8504 90 90	---	Other	kg.	7.5%	-
8505		**ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS**			
	-	*Permanent magnets and articles intended to become permanent magnets after magneti-sation:*			
8505 11	--	*Of metal :*			
8505 11 10	---	Ferrite cores	kg.	7.5%	-
8505 11 90	---	Other	kg.	7.5%	-
8505 19 00	--	Other	kg.	7.5%	-
8505 20 00	-	Electro-magnetic couplings, clutches and brakes	kg.	7.5%	-
8505 90 00	-	Other, including parts	kg.	7.5%	-
8506		**PRIMARY CELLS AND PRIMARY BATTERIES**			
8506 10 00	-	Manganese dioxide	u	10%	-
8506 30 00	-	Mercuric oxide	u	10%	-
8506 40 00	-	Silver oxide	u	10%	-
8506 50 00	-	Lithium	u	10%	-
8506 60 00	-	Air-zinc	u	10%	-
8506 80	-	*Other primary cells and primary batteries:*			
8506 80 10	---	Button Cells	u	10%	-
8506 80 90	---	Other	u	10%	-
8506 90 00	-	Parts	kg.	10%	-
8507		**ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)**			
8507 10 00	-	Lead-acid, of a kind used for starting piston engines	u	10%	-
8507 20 00	-	Other lead-acid accumulators	u	10%	-
8507 30 00	-	Nickel-cadmium	u	10%	-
8507 40 00	-	Nickel-iron	u	10%	-
8507 50 00	-	Nickel-metal hydride	u	10%	-

(1)		(2)	(3)	(4)	(5)
8507 60 00	-	Lithium-ion	u	10%	-
8507 80 00	-	Other accumulators	u	10%	-
8507 90	-	*Parts :*			
8507 90 10	---	Accumulator cases made of hard rubber and separators	kg.	10%	-
8507 90 90	---	Other	kg.	10%	-
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	10%	-
8508 19 00	--	Other	u	10%	-
8508 60 00	-	Other vacuum cleaners	u	10%	-
8508 70 00	-	Parts	kg.	10%	-
8509		**ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508.**			
8509 40	-	*Food grinders and mixers; fruit or vegetable juice extractors :*			
8509 40 10	---	Food grinders	u	10%	-
8509 40 90	---	Other	u	10%	-
8509 80 00	-	Other appliances	u	10%	-
8509 90 00	-	Parts	kg.	10%	-
8510		**SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR**			
8510 10 00	-	Shavers	u	10%	-
8510 20 00	-	Hair clippers	u	10%	-
8510 30 00	-	Hair-removing appliances	u	10%	-
8510 90 00	-	Parts	kg.	10%	-
8511		**ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT- OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES**			
8511 10 00	-	Sparking plugs	u	7.5%	-
8511 20	-	*Ignition magnetos; magneto-dynamos;*			

(1)		(2)	(3)	(4)	(5)
		magnetic flywheels :			
8511 20 10	---	Electronic ignition magnetos	u	7.5%	-
8511 20 90	---	Other	u	7.5%	-
8511 30	-	*Distributors; ignition coils :*			
8511 30 10	---	Distributors	u	7.5%	-
8511 30 20	---	Ignition coils	u	7.5%	-
8511 40 00	-	Starter motors and dual purpose starter-generators	u	7.5%	-
8511 50 00	-	Other generators	u	7.5%	-
8511 80 00	-	Other equipment	u	7.5%	-
8511 90 00	-	Parts	kg.	7.5%	-
8512		**ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES**			
8512 10 00	-	Lighting or visual signalling equipment of a kind used on bicycles	u	10%	-
8512 20	-	*Other lighting or visual signalling equipment :*			
8512 20 10	---	Head lamps, tail lamps, stop lamps, side lamps and blinkers	u	10%	-
8512 20 20	---	Other automobile lighting equipment	u	10%	-
8512 20 90	---	Other	u	7.5%	-
8512 30	-	*Sound signalling equipment:*			
8512 30 10	---	Horns	u	10%	-
8512 30 90	---	Other	u	7.5%	-
8512 40 00	-	Windscreen wipers, defrosters and demisters	u	10%	-
8512 90 00	-	Parts	kg.	7.5%	-
8513		**PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 8512**			
8513 10	-	*Lamps :*			
8513 10 10	---	Torch	u	10%	-
8513 10 20	---	Other flash-lights excluding those for photographic purposes	u	7.5%	-
8513 10 30	---	Miners' safety lamps	u	7.5%	-
8513 10 40	---	Magneto lamps	u	7.5%	-
8513 10 90	---	Other	u	7.5%	-
8513 90 00	-	Parts	kg.	7.5%	-
8514		**INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND**			

(1)		(2)	(3)	(4)	(5)
		OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS			
8514 10 00	-	Resistance heated furnaces and ovens	u	7.5%	-
8514 20 00	-	Furnaces and ovens functioning by induction or dielectric loss	u	7.5%	-
8514 30	-	*Other furnaces and ovens:*			
8514 30 10	---	For melting	u	7.5%	-
8514 30 90	---	Other	u	7.5%	-
8514 40 00	-	Other equipment for the heat treatment of materials by induction or dielectric loss	u	7.5%	-
8514 90 00	-	Parts	kg.	7.5%	-
8515		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS			
	-	*Brazing or soldering machines and apparatus:*			
8515 11 00	--	Soldering irons and guns	u	7.5%	-
8515 19 00	--	Other	u	7.5%	-
	-	*Machines and apparatus for resistance welding of metal :*			
8515 21	--	*Fully or partly automatic:*			
8515 21 10	---	Automatic spot welding machinery	u	7.5%	-
8515 21 20	---	Automatic butt welding machinery	u	7.5%	-
8515 21 90	---	Other	u	7.5%	-
8515 29 00	--	Other	u	7.5%	-
	-	*Machines and apparatus for arc (including plasma arc) welding of metals :*			
8515 31 00	--	Fully or partly automatic	u	7.5%	-
8515 39	--	*Other* :			
8515 39 10	---	AC arc welding machinery	u	7.5%	-
8515 39 20	---	Argon arc welding machinery	u	7.5%	-
8515 39 90	---	Other	u	7.5%	-
8515 80	-	*Other machines and apparatus:*			
8515 80 10	---	High-frequency plastic welding machine	u	7.5%	-
8515 80 90	---	Other	u	7.5%	-
8515 90 00	-	Parts	kg.	7.5%	-

(1)		(2)	(3)	(4)	(5)
8516		**ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545**			
8516 10 00	-	Electric instantaneous or storage water heaters and immersion heaters	u	10%	-
	-	*Electric space heating apparatus and electric soil heating apparatus :*			
8516 21 00	--	Storage heating radiators	u	10%	-
8516 29 00	--	Other	u	10%	-
	-	*Electro-thermic hair-dressing or hand-drying apparatus :*			
8516 31 00	--	Hair dryers	u	10%	-
8516 32 00	--	Other hair-dressing apparatus	u	10%	-
8516 33 00	--	Hand-drying apparatus	u	10%	-
8516 40 00	-	Electric smoothing irons	u	10%	-
8516 50 00	-	Microwave ovens	u	10%	-
8516 60 00	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	10%	-
	-	*Other electro-thermic appliances:*			
8516 71 00	--	Coffee or tea makers	u	10%	-
8516 72 00	--	Toasters	u	10%	-
8516 79	--	*Other* :			
8516 79 10	---	Electro-thermic fluid heaters	u	10%	-
8516 79 20	---	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of inscets)	u	10%	-
8516 79 90	---	Other	u	10%	-
8516 80 00	-	Electric heating resistors	u	10%	-
8516 90 00	-	Parts	kg.	10%	-
8517		**TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS: OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VICE, 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**			

(1)	(2)		(3)	(4)	(5)
	-	*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	Free	-
8517 11 90	---	Other	u	Free	-
8517 12	--	*Telephones for cellular networks or for other wireless networks:*			
8517 12 10	---	Push button type	u	Free	-
8517 12 90	---	Other	u	Free	-
8517 18	--	*Other:*			
8517 18 10	---	Push button type	u	Free	-
8517 18 90	---	Other	u	Free	-
	-	*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	Free	-
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	Free	-
8517 62 20	---	Voice frequency telegraphy	u	Free	-
8517 62 30	---	Modems (modulators-demodulators)	u	Free	-
8517 62 40	---	High bit rate digital subscriber line system (HDSL)	u	Free	-
8517 62 50	---	Digital loop carrier system(DLC)	u	Free	-
8517 62 60	---	Synchronous digital hierarchy system(SDH)	u	Free	-
8517 62 70	---	Multiplexers, statistical multiplexers	u	Free	-
8517 62 90	---	Other	u	10%	-
8517 69	--	*Other:*			
8517 69 10	---	ISDN System	u	Free	-
8517 69 20	---	ISDN terminal adaptor	u	Free	-
8517 69 30	---	Routers	u	Free	-
8517 69 40	---	X 25 Pads	u	Free	-
8517 69 50	---	Subscriber end equipment	u	Free	-
8517 69 60	---	Set top boxes for gaining access to internet	u	Free	-
8517 69 70	---	Attachments for telephones	u	Free	-
8517 69 90	---	Other	u	10%	-
8517 70	-	*Parts:*			
8517 70 10	--	Populated, loaded or stuffed printed circuit boards	u	Free	-
8517 70 90	--	Other	kg.	Free	-
8518		**MICROPHONES AND STANDS THEREFOR: LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES: HEADPHONES AND EARPHONES,**			

(1)		(2)	(3)	(4)	(5)
		WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LUUDSPEAKERS: AUDIO-FREQUENCY ELECTRIC AMPLIFIERS: ELECTRIC SOUND AMPLIFIER SETS			
8518 10 00	-	Microphones and stands therefor	u	10%	-
	-	*Loudspeakers, whether or not mounted in their enclosures :*			
8518 21 00	--	Single loudspeakers, mounted in their enclosures	u	10%	-
8518 22 00	--	Multiple loudspeakers, mounted in the same enclosure	u	10%	-
8518 29 00	--	Other	u	10%	-
8518 30 00	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	10%	-
8518 40 00	-	Audio-frequency electric amplifiers	u	10%	-
8518 50 00	-	Electric sound amplifier sets	u	10%	-
8518 90 00	-	Parts	u	10%	-
8519		**SOUND RECORDING OR REPRODUCING APPARATUS**			
8519 20 00	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	10%	-
8519 30 00	-	Turntables (record-decks)	u	10%	-
8519 50 00	-	Telephone answering machines	u	Free	-
	-	*Other apparatus:*			
8519 81 00	--	Using magnetic, optical or semiconductor media	u	10%	-
8519 89	--	*Other:*			
8519 89 10	---	Audio Compact disc player	u	10%	-
8519 89 20	---	Compact disc changer including mini disc player or laser disc player	u	10%	-
8519 89 30	---	Time Code recorder	u	10%	-
8519 89 40	---	MP-3 player	u	10%	-
8519 89 90	---	Others	u	10%	-
8520		**OMITTED**			
8521		**VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER**			
8521 10	-	*Magnetic tape-type :*			
	---	*Cassette tape-type :*			
8521 10 11	----	Professional video tape recorders with ¾” or 1” tape	u	10%	-

(1)		(2)	(3)	(4)	(5)
8521 10 12	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 19	----	Other	u	10%	-
	---	*Spool type :*			
8521 10 21	----	Professional video tape recorders with ¾" or 1" tape	u	10%	-
8521 10 22	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 29	----	Other	u	10%	-
	---	*Other* :			
8521 10 91	----	Professional video tape recorders with ¾" or 1" tape solid state or otherwise	u	10%	-
8521 10 92	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 99	---	Other	u	10%	-
8521 90	-	*Other* :			
8521 90 10	---	Video duplicating system with master and slave control	u	10%	-
8521 90 20	---	DVD player	u	10%	-
8521 90 90	---	Other	u	10%	-
8522		**PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 OR 8521**			
8522 10 00	-	Pick-up cartridges	kg.	10%	-
8522 90 00	-	Other	kg.	10%	-
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 FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37**			
	-	*Magnetic media:*			
8523 21 00	--	Cards incorporating a magnetic stripe	u	10%	-
8523 29	--	*Other:*			
8523 29 10	---	Audio cassettes	u	10%	-
8523 29 20	---	Video cassettes	u	10%	-
8523 29 30	---	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	10%	-
8523 29 40	---	¾" and 1" video cassettes	u	10%	-
8523 29 50	---	½" video cassettes suitable to work with betacam, betacam SP/M II and VHS type VCR	u	10%	-

(1)		(2)	(3)	(4)	(5)
8523 29 60	---	Other video cassettes and tapes ¾" and 1" video cassettes	u	10%	-
8523 29 70	---	All kinds of Magnetic discs	u	10%	-
8523 29 80	---	Cartridge tape	u	10%	-
8523 29 90	---	Other	u	10%	-
	-	Optical media:			
8523 41	- -	Unrecorded:			
8523 41 10	- - -	Compact disc (Audio/video)	u	10%	-
8523 41 20	- - -	Blank master discs (that is, substrate) for producing stamper for compact disc	u	10%	-
8523 41 30	- - -	Matrices for production of records; prepared record blank	u	10%	-
8523 41 40	- - -	Cartridge tape	u	10%	-
8523 41 50	- - -	1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 41 60	- - -	DVD	u	10%	-
8523 41 90	- --	Other	u	10%	-
8523 49	- -	Other :			
8523 49 10	- - -	Compact disc (Audio)	u	10%	-
8523 49 20	- - -	Compact disc (video)	u	10%	-
8523 49 30	- - -	Stamper for CD audio, CD video and CD-ROM	u	10%	-
8523 49 40	- - -	DVD	u	10%	-
8523 49 50	- - -	Matrices for production of records; prepared record blank	u	10%	-
8523 49 60	- - -	Cartridge tape	u	10%	-
8523 49 70	- - -	1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 49 90	- --	Other	u	10%	-
8523 51 00	--	Solid-state non-volatile storage devices	u	10%	-
8523 52	--	Smart cards	u	Free	-
8523 52 10	---	SIM cards	u	Free	-
8523 52 20	---	Memory Cards	u	Free	-
8523 52 90	---	Other	u	Free	-
8523 59	--	Other			
8523 59 10	---	Proximity cards and tags	u	Free	-
8523 59 90	---	Other	u	10%	
8523 80	---	*Other:*			
8523 80 10	---	Gramophone records	u	10%	-
8523 80 20	---	Information technology software	u	10%	-
8523 80 30	---	Audio-visual news or audio visual views	u	10%	-
8523 80 40	---	Children's video films	u	10%	-
8523 80 50	---	Video tapes of educational nature	u	10%	-
8523 80 60	---	2-D/ 3D computer graphics	u	10%	-
8523 80 90	---	Other	u	10%	-
8524		**OMITTED**			

(1)		(2)	(3)	(4)	(5)
8525		**TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATION 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	7.5%	-
8525 50 20	---	TV broadcast transmitter	u	7.5%	-
8525 50 30	---	Broadcast equipment sub-system	u	7.5%	-
8525 50 40	---	Communication jamming equipment	u	7.5%	-
8525 50 50	---	Wireless microphone	u	10%	-
8525 50 90	---	Other	u	7.5%	-
8525 60	-	*Transmission apparatus incorporating reception apparatus:*			
	---	*Two way radio communication equipment:*			
8525 60 11	----	Walkie talkie set	u	Free	-
8525 60 12	----	Marine radio communication equipment	u	Free	-
8525 60 13	----	Amateur radio equipment	u	Free	-
8525 60 19	----	Other	u	Free	-
	---	*Other:*			
8525 60 91	----	VSAT terminals	u	Free	-
8525 60 92	----	Other satellite communication equipment	u	Free	-
8525 60 99	----	Other	u	Free	-
8525 80	-	*Television cameras, digital cameras and video camera recorders:*			
8525 80 10	-	Television Cameras	u	10%	-
8525 80 20	---	Digital cameras	u	10%	-
8525 80 30	---	video camera recorders	u	10%	-
8525 80 90	--	Other	u	10%	-
8526		**RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS**			
8526 10 00	-	Radar apparatus	u	7.5%	-
	-	*Other* :			
8526 91	--	*Radio navigational aid apparatus:*			
8526 91 10	---	Direction measuring equipment	u	7.5%	-
8526 91 20	---	Instrument landing system	u	7.5%	-
8526 91 30	---	Direction finding equipment	u	7.5%	-
8526 91 40	---	Non-directional beacon	u	7.5%	-
8526 91 50	---	VHF omni range equipment	u	7.5%	-
8526 91 90	---	Other	u	7.5%	-
8526 92 00	--	Radio remote control apparatus	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
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	10%	-
8527 13 00	--	Other apparatus combined with sound recording or reproducing apparatus	u	10%	-
8527 19 00	--	Other	u	10%	-
	-	*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	u	10%	-
8527 29 00	--	Other	u	10%	-
	-	*Other:*			
8527 91 00	--	Combined with sound recording or reproducing apparatus	u	10%	-
8527 92 00	--	Not combined with sound recording or reproducing apparatus but combined with a clock	u	10%	-
8527 99	--	*Other:*			
	---	*Radio communication receivers:*			
8527 99 11	----	Radio pagers	u	10%	-
8527 99 12	----	Demodulators	u	10%	-
8527 99 19	----	Other	u	10%	-
8527 99 90	---	Other	u	10%	-
8528		**MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS, RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCASTRECEIVERS 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	10%	-
8528 49 00	--	Other	u	10%	-
	-	Other monitors:			
8528 51 00	--	Of a kind solely or principally used in an automatic data processing system of heading 8471	u	10%	-
8528 59 00	--	Other	u	10%	-
	-	Projectors:			
8528 61 00	--	Of a kind solely or principally used in an automatic	u	10%	-

(1)		(2)	(3)	(4)	(5)
		data processing system of heading 8471			
8528 69 00	--	Other	u	10%	-
	-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
8528 71 00	----	Not designed to incorporate a video display or screen	u	10%	-
8528 72	--	Other, colour:			
8528 72 11	----	Television set of screen size upto 36 cm	u	10%	-
8528 72 12	----	Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	10%	-
8528 72 13	----	Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	10%	-
8528 72 14	----	Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	10%	-
8528 72 15	----	Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	10%	-
8528 72 16	----	Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	10%	-
8528 72 17	----	Television set of screen size exceeding 105 cm	u	10%	-
8528 72 18	----	Liquid crystal display television set of screen size below 63 cm	u	10%	-
8528 72 19	----	Other	u	10%	-
8528 73	--	*Other, Monochrome*:			
8528 73 10	---	Liquid crystal display television set of screen size below 25 cm	u	10%	-
8528 73 90	---	Other	u	10%	-
8529		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528**			
8529 10	-	*Aerials and aerial reflectors of all kinds; parts suitable for use therewith:*			
	---	*Dish antenna :*			
8529 10 11	----	For communication jamming equipment	u.	7.5%	-
8529 10 12	----	For amateur radio communication equipment	u	7.5%	-
8529 10 19	----	Other	u	10%	-
	---	*Other aerials or antenna :*			
8529 10 21	----	For communication jamming equipment	u	7.5%	-
8529 10 22	----	For amateur radio communication equipment	u	7.5%	-
8529 10 29	----	Other	u	10%	-
	---	*Other* :			
8529 10 91	----	For communication jamming equipment	u	7.5%	-
8529 10 92	----	For amateur radio communication equipment	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8529 10 99	----	Other	u	10%	-
8529 90	-	*Other* :			
8529 90 10	---	For communication jamming equipment	u	7.5%	-
8529 90 20	---	For amateur radio communication equipment	u	7.5%	-
8529 90 90	---	Other	u	10%	-
8530		**ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608)**			
8530 10	-	*Equipment for railways or tramways:*			
8530 10 10	---	For railways	u	7.5%	-
8530 10 20	---	For tramways	u	7.5%	-
8530 80 00	-	Other equipment	u	7.5%	-
8530 90 00	-	Parts	kg.	7.5%	-
8531		**ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530**			
8531 10	-	*Burglar or fire alarms and similar apparatus :*			
8531 10 10	---	Burglar alarm	u	10%	-
8531 10 20	---	Fire alarm	u	10%	-
8531 10 90	---	Other	u	10%	-
8531 20 00	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	Free	--
8531 80 00	-	Other apparatus	u	10%	-
8531 90 00	-	Parts	kg.	10%	-
8532		**ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)**			
8532 10 00	-	Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	u	Free	-
	-	*Other fixed capacitors :*			
8532 21 00	--	Tantalum	u	Free	-
8532 22 00	--	Aluminium electrolytic	u	Free	-
8532 23 00	--	Ceramic dielectric, single layer	u	Free	-
8532 24 00	--	Ceramic dielectric, multilayer	u	Free	-
8532 25 00	--	Dielectric of paper or plastics	u	Free	-
8532 29	--	*Other* :			
8532 29 10	---	Of dielectric of mica	u	Free	-
8532 29 90	---	Other	u	Free	-

(1)		(2)	(3)	(4)	(5)
8532 30 00	-	Variable or adjustable (pre-set) capacitors	u	Free	-
8532 90 00	-	Parts	u	Free	-
8533		**ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS**			
8533 10 00	-	Fixed carbon resistors, composition or film types	u	Free	-
	-	*Other fixed resistors :*			
8533 21	--	*For a power handling capacity not exceeding 20 W :*			
	---	*Of bare wire :*			
8533 21 11	----	Of nichrome	u	Free	-
8533 21 19	----	Other	u	Free	-
	---	*Of insulated wire :*			
8533 21 21	----	Of nichrome	u	Free	-
8533 21 29	----	Other	u	Free	-
8533 29	--	*Other* :			
	---	*Of bare wire:*			
8533 29 11	----	Of nichrome	u	Free	-
8533 29 19	----	Other	u	Free	-
	---	*Of insulated wire :*			
8533 29 21	----	Of nichrome	u	Free	-
8533 29 29	----	Other	u	Free	-
	-	*Wirewound variable resistors, including rheostats and potentiometers :*			
8533 31	--	*For a power handling capacity not exceeding 20 W:*			
8533 31 10	---	Potentiometers	u	Free	-
8533 31 20	---	Rheostats	u	Free	-
8533 31 90	---	Other	u	Free	-
8533 39	--	*Other* :			
8533 39 10	---	Potentiometers	u	Free	-
8533 39 20	---	Rheostats	u	Free	-
8533 39 90	---	Other	u	Free	-
8533 40	-	*Other variable resistors, including rheostats and potentiometers :*			
8533 40 10	---	Potentiometers	u	Free	-
8533 40 20	---	Rheostats	u	Free	-
8533 40 30	---	Thermistors	u	Free	-
8533 40 90	---	Other	u	Free	-
8533 90 00	-	Parts	u	Free	-
8534 00 00		**PRINTED CIRCUITS**	u	Free	-
8535		**ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR**			

(1)		(2)	(3)	(4)	(5)
		EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS			
8535 10	-	*Fuses :*			
8535 10 10	---	For switches having rating upto 15 amps, rewireable	u	7.5%	-
8535 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	u	7.5%	-
8535 10 30	---	Other rewireable fuses	u	7.5%	-
8535 10 40	---	Other high rupturing capacity fuses	u	7.5%	-
8535 10 50	---	Fuses gear	u	7.5%	-
8535 10 90	---	Other	u	7.5%	-
	-	*Automatic circuit breakers :*			
8535 21	--	*For a voltage of less than 72.5 kV:*			
	---	*SF6 circuit breakers :*			
8535 21 11	----	For a voltage of 11 kV	u	7.5%	-
8535 21 12	----	For a voltage of 33 kV	u	7.5%	-
8535 21 13	----	For a voltage of 66 kV	u	7.5%	-
8535 21 19	----	Other	u	7.5%	-
	---	*Vacuum circuit breakers :*			
8535 21 21	----	For a voltage of 11 kV	u	7.5%	-
8535 21 22	----	For a voltage of 33 kV	u	7.5%	-
8535 21 23	----	For a voltage of 66 kV	u	7.5%	-
8535 21 29	----	Other	u	7.5%	-
8535 21 90	---	Other	u	7.5%	-
8535 29	--	*Other :*			
	---	*SF6 circuits breakers :*			
8535 29 11	----	For a voltage of 132 kV	u	7.5%	-
8535 29 12	----	For a voltage of 220 kV	u	7.5%	-
8535 29 13	----	For a voltage of 400 kV	u	7.5%	-
8535 29 19	----	Other	u	7.5%	-
	---	*Vacuum circuit breakers :*			
8535 29 21	----	For a voltage of 132 kV	u	7.5%	-
8535 29 22	----	For a voltage of 220 kV	u	7.5%	-
8535 29 23	----	For a voltage of 400 kV	u	7.5%	-
8535 29 29	----	Other	u	7.5%	-
8535 29 90	---	Other	u	7.5%	-
8535 30	-	*Isolating switches and make-and-break switches:*			
8535 30 10	---	Of plastic	u	7.5%	-
8535 30 90	---	Other	u	7.5%	-
8535 40	-	*Lightning arresters, voltage limiters and surge suppressors :*			
8535 40 10	---	Lightning arresters	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8535 40 20	---	Voltage limiters	u	7.5%	-
8535 40 30	---	Surge suppressors	u.	7.5%	-
8535 90	-	*Other :*			
8535 90 10	---	Motor starters for AC motors	u	7.5%	-
8535 90 20	---	Control gear and starters for DC motors	u	7.5%	-
8535 90 30	---	Other control and switchgears	u	7.5%	-
8535 90 40	---	Junction boxes	u.	7.5%	-
8535 90 90	---	Other	u	7.5%	-
8536		**ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS: CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBER BUNDLES OR CABLES.**			
8536 10	-	*Fuses :*			
8536 10 10	---	For switches having rating upto 15 amps, rewireable	u	10%	-
8536 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	u	7.5%	-
8536 10 30	---	Other rewireable fuses	u	7.5%	-
8536 10 40	---	Other high rupturing capacity fuses	u	7.5%	-
8536 10 50	---	Fuses gear	u	7.5%	-
8536 10 60	---	Electronic fuses	u	7.5%	-
8536 10 90	---	Other	u	7.5%	-
8536 20	-	*Automatic circuit breakers :*			
8536 20 10	---	Air circuit breakers	u	7.5%	-
8536 20 20	---	Moulded case circuit breakers	u	7.5%	-
8536 20 30	---	Miniature circuit breakers	u	7.5%	-
8536 20 40	---	Earth leak circuit breakers	u	7.5%	-
8536 20 90	---	Other	u	7.5%	-
8536 30 00	-	Other apparatus for protecting electrical circuits	u	7.5%	-
	-	*Relays:*			
8536 41 00	--	For a voltage not exceeding 60 V	u	10%	-
8536 49 00	--	Other	u	7.5%	-
8536 50	-	*Other switches :*			
8536 50 10	---	Control and switch gears	u	7.5%	-
8536 50 20	---	Other switches of plastic	u	7.5%	-
8536 50 90	---	Other	u	7.5%	-
	-	*Lamp-holders, plugs and sockets:*			
8536 61	--	*Lamp-holders :*			
8536 61 10	---	Of plastic	u	10%	-

(1)		(2)	(3)	(4)	(5)
8536 61 90	---	Of other materials	u	10%	-
8536 69	--	*Other* :			
8536 6910	---	Of plastic	u	10%	-
8536 69 90	---	Of other materials	u	10%	-
8536 70 00	-	Connectors for optical fibres, optical fibre bundles or cables	u.	7.5%	-
8536 90	-	*Other apparatus :*			
8536 90 10	---	Motor starters for AC motors	u	7.5%	-
8536 90 20	---	Motor starters for DC motors	u	7.5%	-
8536 90 30	---	Junction boxes	u	7.5%	-
8536 90 90	---	Other	u	7.5%	-
8537		**BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517**			
8537 10 00	-	For a voltage not exceeding 1,000 V	kg.	7.5%	-
8537 20 00	-	For a voltage exceeding 1,000 V	kg.	7.5%	-
8538		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8535, 8536 OR 8537**			
8538 10	-	*Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:*			
8538 10 10	---	For industrial use	u	7.5%	-
8538 10 90	---	Other	kg.	7.5%	-
8538 90 00	-	Other	kg.	7.5%	-
8539		**ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS**			
8539 10 00	-	Sealed beam lamp units	u	10%	-
	-	*Other filament lamps, excluding ultra-violet or infra-red lamps :*			
8539 21	--	*Tungsten halogen :*			
	---	*Other* :			
8539 21 10	----	Miniature halogen lamps with fittings	u	10%	-
8539 21 20	----	Other for automobiles	u	10%	-
8539 21 90	----	Other	u	10%	-
8539 22 00	--	Other, of a power not exceeding 200 W	u	10%	-

(1)		(2)	(3)	(4)	(5)
		and for a voltage exceeding 100 V			
8539 29	--	*Other* :			
8539 29 10	---	Of retail sale price not exceeding rupees 20 per bulb	u	10%	-
8539 29 20	---	Bulb, for torches	u	10%	-
8539 29 30	---	Miniature bulbs	u	10%	-
8539 29 40	---	Other for automobile lamps	u	10%	-
8539 29 90	---	Other	u	10%	-
	-	*Discharge lamps, other than ultra-violet lamps:*			
8539 31	--	*Fluorescent, hot cathode :*			
8539 31 10	---	Compact fluorescent lamps	u	10%	-
8539 31 90	---	Other	u	10%	-
8539 32	--	*Mercury or sodium vapour lamps; metal halide lamps:*			
8539 32 10	---	Mercury vapour lamps	u	10%	-
8539 32 20	---	Sodium vapour lamps	u	10%	-
8539 32 30	---	Metal halide lamps	u	10%	-
8539 39	--	*Other* :			
8539 39 10	---	Energy efficient triphosphor fluorescent lamps	u	10%	-
8539 39 90	---	Other	u	10%	-
	-	*Ultra-violet or infra-red lamps; arc-lamps :*			
8539 41 00	--	Arc-lamps	u	10%	-
8539 49 00	--	Other	u	10%	-
8539 90	-	*Parts :*			
8539 90 10	---	Parts of fluorescent tube lamps	kg.	10%	-
8539 90 20	---	Parts of arc-lamps	kg.	10%	-
8539 90 90	---	Other	kg.	10%	-
8540		**THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)**			
	-	*Cathode-ray television picture tubes, including video monitor cathode-ray tubes :*			
8540 11	--	*Colour :*			
8540 11 10	---	Television picture tubes of 20” and 21” size, except 21” flat and full square (F and FST) colour TV picture tubes	u	10%	-
8540 11 20	---	Video monitor cathode-ray tubes	u	10%	-
8540 11 90	---	Other	u	10%	-
8540 12 00	--	Monochrome	u	10%	-
8540 20 00	-	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	u	10%	-
8540 40	-	Data or graphic display tubes, monochrome;	u	Free	-

(1)		(2)	(3)	(4)	(5)
		data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:			
8540 40 10	- - -	Data or graphic display tubes, monochrome	u	10%	-
8540 40 20	- - -	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	free	-
8540 60 00	-	Other cathode-ray tubes	u	10%	-
	-	*Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :*			
8540 71 00	--	Magnetrons	u	10%	-
8540 79 00	--	Other	u	10%	-
	-	*Other valves and tubes:*			
8540 81 00	--	Receiver or amplifier valves and tubes	u	10%	-
8540 89 00	--	Other	u	10%	-
	-	*Parts :*			
8540 91 00	--	Of cathode-ray tubes	kg.	10%	-
8540 99 00	--	Other	kg.	10%	-
8541		**DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS**			
8541 10 00	-	Diodes, other than photosensitive or light emitting diodes	u	Free	-
	-	*Transistors, other than photosensitive transistors :*			
8541 21 00	--	With a dissipation rate of less than 1 W	u	Free	-
8541 29 00	--	Other	u	Free	-
8541 30	-	*Thyristors, diacs and triacs, other than photosensitive devices :*			
8541 30 10	---	Thyristors	u	Free	-
8541 30 90	---	Other	u	Free	-
8541 40	-	*Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :*			
	---	*Photocells :*			
8541 40 11	----	Solar cells whether or not assembled in modules or panels	u	Free	-
8541 40 19	----	Other	u	Free	-
8541 40 20	---	Light emitting diodes (electro-luminescent)	u	Free	-
8541 40 90	---	Other	u	Free	-
8541 50 00	-	Other semi-conductors devices	u	Free	-

(1)		(2)	(3)	(4)	(5)
8541 60 00	-	Mounted piezo-electric crystals	u	Free	-
8541 90 00	-	Parts	kg.	Free	-
8542		**ELECTRONIC INTEGRATED CIRCUITS**			
	-	*Electronic integrated circuits:*			
8542 31 00	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Free	-
8542 32 00	--	Memories	u	Free	-
8542 33 00	--	Amplifiers	u	Free	-
8542 39 00	--	Other	u	7.5%	-
8542 90 00	-	Parts	kg.	Free	-
8543		**ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDING ELSEWHERE IN THIS CHAPTER**			
8543 10	-	*Particle accelerators:*			
8543 10 10	---	Ion implanters for doping semi conductor material	u	Free	-
8543 10 20	---	Vane graff, cock-croft, Walton accelerators	u	7.5%	-
8543 10 30	---	Synchrocyclotrons, synchrotrons	u	7.5%	-
8543 10 90	---	Other including cyclotrons	u	7.5%	-
8543 20	-	*Signal generators :*			
8543 20 10	---	Sweep generators	u	7.5%	-
8543 20 20	---	Impulse generators	u	7.5%	-
8543 20 30	---	Tacho generators	u	7.5%	-
8543 20 90	---	Other	u	7.5%	-
8543 30 00	---	Machines and apparatus for electroplating, electrolysis or electrophoresis	u	7.5%	-
8543 70	--	*Other machines and apparatus:*			
8543 70 11	----	Proximity card and tags	u	Free	-
8543 70 12	----	Metal detector	u	7.5%	-
8543 70 13	----	Mine detector	u	7.5%	-
8543 70 19	----	Other	u	7.5%	-
	---	*Audio special effect equipment:*			
8543 70 21	----	Digital reverberators	u	7.5%	-
8543 70 22	----	Mixing system or consoles	u	7.5%	-
8543 70 29	----	Other	u	7.5%	-
	---	*Video special effect equipments:*			
8543 70 31	----	Video mixing system or consoles	u	7.5%	-
8543 70 32	----	Video effect system	u	7.5%	-
8543 70 33	----	Digital layering machine	u	7.5%	-
8543 70 34	----	Paint box	u	7.5%	-
8543 70 35	----	Video typewriter	u	7.5%	-
8543 70 36	----	Video matting machine	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8543 70 39	----	Other	u	7.5%	-
	---	*Edit control Unit:*			
8543 70 41	----	Computerised editing system controlling more than three video editing machines	u	7.5%	-
8543 70 42	----	Other video control unit	u	7.5%	-
8543 70 49	----	Other	u	7.5%	-
8543 70 50	---	Colour corrector	u	7.5%	-
	---	*Amplifier:*			
8543 70 61	----	Broadcast amplifier	u	7.5%	-
8543 70 62	----	Limiting amplifier, video amplifier and stabilizing amplifiers	u	7.5%	-distribution
8543 70 69	----	Other	u	7.5%	-
	---	*Graphic equalizer and synthesized receiver*s:			
8543 70 71	----	Graphic equalizer	u	7.5%	-
8543 70 72	----	Synthesised receivers	u	7.5%	-
	---	*Other:*			
8543 70 91	----	RF(radio frequency) power amplifer and noise generators for communication jamming equipment, static and mobile or man-portable	u	7.5%	-
8543 70 92	----	Equipment gadgets based on solar energy	u	7.5%	-
8543 70 93	----	Professional beauty care equipment	u	7.5%	-
8543 70 94	----	Audio visual stereo encoders	u	7.5%	-
8543 70 95	----	Time code generator	u	7.5%	-
8543 70 99	----	Other	u	7.5%	-
8543 90 00	-	Parts	kg.	7.5%	-
8544		**INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS**			
	-	*Winding wire :*			
8544 11	--	*Of copper:*			
8544 11 10	---	Enamelled	m	7.5%	-
8544 11 90	---	Other	m	7.5%	-
8544 19	--	*Other* :			
8544 19 10	---	Asbestos covered	m	7.5%	-
8544 19 20	---	Plastic insulated	m	7.5%	-
8544 19 30	---	Rubber insulated	m	7.5%	-
8544 19 90	---	Other	m	7.5%	-
8544 20	-	*Co-axial cable and other co-axial electric conductors :*			

(1)		(2)	(3)	(4)	(5)
8544 20 10	---	Co-axial cable	m	7.5%	-
8544 20 90	---	Other	m	7.5%	-
8544 30 00	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	m	7.5%	-
	--	*Other electric conductors, for a voltage not exceeding 1,000V:*			
8544 42	--	*Fitted with connectors:*			
8544 42 10	---	Paper insulated	m	7.5%	-
8544 42 20	---	Plastic insulated	m	7.5%	-
8544 42 30	---	Rubber insulated	m	7.5%	-
8544 42 90	---	Other	m	7.5%	-
	---	*Other:*			
8544 42 91	----	Paper insulated, of a kind used in telecommunication	m	7.5%	-
8544 42 92	----	Plastic insulated, of a kind used in telecommunication	m	7.5%	-
8544 42 93	----	Rubber insulated, of a kind used in telecommunication	m	7.5%	-
8544 42 99	----	Other	m	7.5%	-
8544 49	--	Other	m	7.5%	-
8544 49 10	---	paper insulated	m	7.5%	-
8544 49 20	---	Plastic insulated	m	7.5%	-
8544 49 30	---	Rubber insulated	m	7.5%	-
	---	Other	m	7.5%	-
8544 49 91	----	Paper insulated, of a kind used in telecommunication	m	7.5%	-
8544 49 92	----	Plastic insulated, of a kind used in telecommunication	m	7.5%	-
8544 49 93	----	Rubber insulated, of a kind used in telecommunication	m	7.5%	-
8544 49 99	----	Other	m	7.5%	-
8544 60	-	*Other electric conductors, for a voltage exceeding 1000 V :*			
8544 60 10	---	Paper insulated	m	7.5%	-
8544 60 20	---	Plastic insulated	m	7.5%	-
8544 60 30	---	Rubber insulated	m	7.5%	-
8544 60 90	---	Other	m	7.5%	-
8544 70	-	*Optical fibre cables :*			
8544 70 10	---	Lead alloy sheathed cables for lighting purposes	m	Free	-
8544 70 90	---	Other	m	Free	-
8545		**CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES**			

(1)		(2)	(3)	(4)	(5)
	-	*Electrodes :*			
8545 11 00	--	Of a kind used for furnaces	kg.	7.5%	-
8545 19 00	--	Other	kg.	7.5%	-
8545 20 00	-	Brushes	kg.	7.5%	-
8545 90	-	*Other :*			
8545 90 10	---	Arc-lamp carbon	kg.	7.5%	-
8545 90 20	---	Battery carbon	kg.	7.5%	-
8545 90 90	---	Other	kg.	7.5%	-
8546		ELECTRICAL INSULATORS OF ANY MATERIAL			
8546 10 00	-	Of glass	kg.	7.5%	-
8546 20	-	*Of ceramics :*			
	---	*Porcelain discs and strings :*			
8546 20 11	----	Porcelain below 6.6 kV	kg.	7.5%	-
8546 20 19	----	Other	kg.	7.5%	-
	---	*Porcelain post insulators :*			
8546 20 21	----	Below 6.6 kV	kg.	7.5%	-
8546 20 22	----	6.6 kV or above but upto 11 kV	kg.	7.5%	-
8546 20 23	----	Above 11 kV but upto 66 kV	kg.	7.5%	-
8546 20 24	----	Above 66 kV but upto 132 kV	kg.	7.5%	-
8546 20 29	----	Above 132 kV	kg.	7.5%	-
	---	*Porcelain pin insulators :*			
8546 20 31	----	Below 6.6 kV	kg.	7.5%	-
8546 20 32	----	6.6 kV or above but up to 11 kV	kg.	7.5%	-
8546 20 33	----	Above 11 kV but upto 66 kV	kg.	7.5%	-
8546 20 39	----	Above 66 kV	kg.	7.5%	-
8546 20 40	---	Other high tension procelain solid core insulators	kg.	7.5%	-
8546 20 50	---	Other low tension procelain insulators including telegraph and telephone insulators	kg.	7.5%	-
8546 20 90	---	Other	kg.	7.5%	-
8546 90	-	*Other* :			
8546 90 10	---	Heat shrinkable components	kg.	7.5%	-
8546 90 90	---	Other	kg.	7.5%	-
8547		**INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL**			
8547 10	-	*Insulating fittings of ceramics :*			
8547 10 10	---	Porcelain bushing below 6.6 kV	kg.	7.5%	-

(1)		(2)	(3)	(4)	(5)
8547 10 20	---	Porcelain bushings for voltage 6.6 kV or above but below 11 kV	kg.	7.5%	-
8547 10 30	---	Porcelain bushings for voltage 11 kV or above but upto 66 kV	kg.	7.5%	-
8547 10 40	---	Porcelain bushings for voltage 66 kV or above	kg.	7.5%	-
8547 10 90	---	Other	kg.	7.5%	-
8547 20 00	-	Insulating fittings of plastics	kg.	7.5%	-
8547 90	-	*Other :*			
8547 90 10	---	Electrical insulating fittings of glass	kg.	7.5%	-
8547 90 20	---	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	kg.	7.5%	-
8547 90 90	---	Other	kg.	7.5%	-
8548		**WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
8548 10	-	*Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :*			
8548 10 10	---	Battery scrap, namely the following : lead battery plates covered by ISRI code word Rails; battery lugs covered by ISRI code word Rakes.	kg.	10%	-
8548 10 20	---	Battery waste, namely the following : Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains; scrap wet whole intact lead batteries covered by ISRI code word Rink ; scrap industrial intact lead cells covered by ISRI code word Rono ; scrap whole intact industrial lead batteries covered by ISRI code word Roper ; edison batteries covered by ISRI code word Vaunt	kg.	10%	-
8548 10 90	---	Other waste and scrap	kg.	10%	-
8548 90 00	-	Other	kg.	10%	-

EXEMPTION NOTIFICATIONS
ADDITIONAL DUTY

Additional Duties of Customs (T.V. Sets):
[Notfn. No. 219/92-Cus. dt. 19.6.92].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (3) of section 44 of the Finance Act, 1985 (32 of 1985), the Central government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the fifth schedule to the second mentioned Act from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 44 of the said second Act.

Exempts packaged software or canned software:
[Notifn No. 80/09-Cus., dt. 7.7. 2009.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act,1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts packaged software or canned software, falling under Chapter 85 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such goods determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, which represents the consideration paid or payable for transfer of the right to use such goods:

Provided that the transfer of the right to use shall be for commercial exploitation including the right to reproduce, distribute and sell such software and right to use the software components for the creation of and inclusion in other information technology software products:

Provided further that the importer shall make a declaration to the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, in respect of such transfer of the right to use for commercial exploitation:

Provided also that the importer shall be registered under section 69 of the Finance Act, 1994 read with rule 4 of the Service Tax Rules, 1994.

Explanation. - For the purposes of this exemption, "packaged software or canned software" means software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold off the shelf.

Exemption to packaged software or canned software, falling under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975) on which it is not required, under the provisions of The Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price.
[Notifn. No.25/11-Cus., dt. 1.3.2011].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby

exempts packaged software or canned software, falling under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975) on which it is not required, under the provisions of the standards of weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such goods determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, which represents the consideration paid or payable for transfer of the right to use such goods:

Provided that the importer shall make a declaration regarding consideration paid or payable in respect of such transfer to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided further that the importer is registered under section 69 of the Finance Act, 1994 (32 of 1994) read with rule 4 of the Service Tax Rules, 1994.

Safeguard Duty on Electrical Insulators.
Notifn. No. 5/ 2012-Cus., (SG), dt. 20.12.2012.

WHEREAS, in the matter of import of electrical insulators, falling under tariff heading 8546 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in its final findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification number G.S.R. 729 (E), dated the 27th September, 2012, had come to the conclusion that:

(a) increased imports of electrical insulators from the People's Republic of China have caused and threatened to cause market disruption to the domestic industry and producers of electrical insulators;
(b) a causal link exists between the increased imports and market disruption and threat of market disruption; and
(c) it will be in the public interest to impose Safeguard duty on import of electrical insulators from People's Republic of China;

AND WHEREAS, the Director General (Safeguard) in its final findings has recommended that the safeguard duty be imposed on imports of electrical insulators imported from the People's Republic of China for a period of two years;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 8C of the Customs Tariff Act, 1975 (51 of 1975) read with the rules 12 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government, after considering the aforesaid findings of the Director General (Safeguard), hereby imposes on the goods of description specified in column (3) of the Table below, falling under sub-heading of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), when imported into India from the People's Republic of China, a safeguard duty at the rate indicated in the corresponding entry in column (4) *ad valorem.*

Table

S. No.	Sub-heading Description	Rate of Safeguard Duty	
(1)	(2)	(3)	(4)
		1st year	2nd year
1. 8546 10	Electrical insulators of Glass	35%	25%
2. 8546 20	Electrical insulators of Ceramics or Porcelain excluding telephone or telegraph insulators, other electrical or electronic appliances/ device insulators, electrical insulators of voltage rating up to 1 kV and composite insulators	35%	25%
3.-	Items at S. No. 1 or 2, if cleared under any other Customs Tariff Heading including Project Imports.	35%	25%

Explanation.- In the Table, 1st year means the time period with effect from the date of issue of this notification till the completion of one year and 2nd year means time period after the completion of the said one year, till 31st day of December, 2013.