

**\* THE SECOND SCHEDULE - EXPORT TARIFF**

Notes:

1. In this Schedule, "Chapter", "heading", and "tariff item" mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Act.
2. The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.
3. The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff Item	Description of article	Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Rs. 2,200 per quintal
2.	0902	Tea	Rs. 5 per kilogram
3.	0904 11	Black pepper	Rs. 5 per kilogram
4.	0908 30	Cardamom	Rs. 50 per kilogram
5.	0910 30	Turmeric, in powder form	Rs. 1,500 per tonne
6.	0910 30	Turmeric, in other than powder form	Rs. 2,000 per tonne
7.	1006 30 20	Basmati rice	Rs. 12,000 per tonne
8.	1202 10	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 20	Groundnut kernel	Rs. 1,500 per tonne
9A.	1701	Raw sugar, white or refined sugar	20%
10.	2305	De-oiled ground nut oil cakes	Rs. 125 per tonne
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Rs. 125 per tonne
12.	2306	De-oiled rice bran oil cake	Rs. 15%
13.	2309	Animal feed	Rs. 125 per tonne
14.	2401	Tobacco unmanufactured	75 paise per kilogram or 20% whichever is lower
15.	2508 50	Sillimanite	20%
16.	2508 50	Kyanite	Rs. 40 per tonne
17.	2511 10	Barytes	Rs. 50 per tonne
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	15%
19.	2525, 6814	Mica including fabricated mica	40%
20.	2526 20 00	Steatite (Talc)	20%
21.	2601 11	Iron ore and concentrates, Non-agglomerated	30%
22.	2601 12	Iron ore and concentrates, Agglomerated	30%
23.	2602	Manganese ore	Rs. 20 per tonne

(1)	(2)	(3)	(4)
23A.	2606 00 10	Bauxite (natural), not calcined	30%
23B.	2606 00 20	Bauxite (natural), calcined	30%
24.	2610	Chromium ores and concentrates, all sorts	30%
24A.	2614 00 10	Ilmenite, unprocessed	30%
24B.	2614 00 20	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	30%
25.	2820 10 00	Manganese dioxide	20%
26.	41, 43	Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather	60%
27.	5101	Raw wool	25%
28.	5201	Raw cotton	Rs. 10,000 per tonne
29.	5202	Cotton waste, all sorts	40%
30.	5308	Coir yarn	15%
31.	Any Chapter	Jute manufactures (including manufactures of Bimplipatam jute or of mesta fibre) when not in actual use as covering, receptacles or binding for other goods not elsewhere specified	Rs. 150 per tonne
32.	5310, 6305	Hessian cloth and bags- (i) Carpet backing: (ii) Otherhessian cloth (including narrow backing cloth) and bags, when not in actual use as covering, receptacles or binding for other goods	Rs. 700 per tonne Rs. 1,000 per tonne
33.	5310	Jute canvas, jute webbing, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Rs. 200 per tonne
34.	5310	Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods	Rs. 150 per tonne
35.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	20%
36.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps. pellets or similar form	20%
37.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	20%
38.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	20%
39.	7206	Iron and non-alloy steel in ingots or other primary forms	20%
40.	7207	Semi-finished products of iron or non-alloy steel	20%
41.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	20%
42.	7209	Flat rolled products of iron or non-alloy steel,	20%

(1)	(2)	(3)	(4)
		cold rolled (cold-reduced), not clad, plated or coated	
*43.	7210, 7212	Flat rolled products of iron or non-alloy steel, plated or coated with zinc	20%
		<i>* Substituted (w.e.f. 1.3.2011) by s. 87(a), of the Finance Act, 2013.</i>	
44.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	20%
45.	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	20%
46.	7215	Other bars and rods of iron or non-alloy steel	20%
47.	7216	Angles, shapes and sections of iron or non-alloy steel	20%
48.	7217	Wire of iron or non-alloy steel	20%
49.	7303, 7304	Tubes and pipes, of iron or steel	20%

### EXEMPTIONS

#### Notfn. 132/00

Export duty leviable on heading No. 14 amended as 60%.

**GENERAL: 4-Cus., 8.1.62:** The following goods are exempt from the payment of the export duty leviable thereon -

**Goods** imported but not allowed clearance on the ground of non-fulfilment of the requirements of Import Trade Control Regulations, confiscated by an order under section 182 of the Sea Customs Act, 1878 and allowed to be exported in lieu of confiscation, on payment of fine or otherwise.

#### **GENERAL: 16-Cus., 23.1.65**

**Goods** produced or manufactured in India when exported for display in the showrooms of the Government of India in foreign countries or in the exhibitions or fairs held in foreign countries are exempt from the whole of the duty of customs leviable thereon.

Provided that such goods are not sold or otherwise disposed of abroad:

Provided further that, in the case of goods exported for display in the exhibitions or fairs held in foreign countries, it is certified by a duly authorised officer of the Ministry of Commerce that the Government of India have agreed to participate in such exhibitions or fairs.

**GENERAL: 325-Cus., 2.8.76** In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts -

- (i) **Every consignment of samples or gifts of mica, and of skins of reptiles and wild animals,** the value of which does not exceed forty rupees; and
- (ii) **All goods** (other than mica and skins of reptiles and wild animals), the value of which does not exceed three hundred rupees:

when exported by post, from the whole of the duty of customs leviable thereon under the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975).

**GENERAL: 326-Cus., 2.8.76** In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts -

**Gifts or free samples:**

- (i) of all goods (other than block mica, skins of reptiles and wild animals); and
- (ii) **of block mica and of skins of reptiles and wild animals** the value of which does not exceed fifty rupees.

when exported by air out of India, from the whole of the duty of customs leviable thereon under the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975).

**59/2010-Cus., dt. 10.5.10** 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 Raw cotton falling under Heading No. 16 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India, from so much of the duty of customs leviable thereon which is specified in the said Second Schedule as is in excess of the amount calculated at the rate of Rs 2500 per tone.

**88/2010-Cus., dt. 1.9.10** 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 imported raw hides and skins and semi-processed leathers falling under Heading No. 14 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India from a bonded warehouse where it has been kept after importation, from the whole of duty of customs leviable thereon which is specified in the said Second Schedule.

**GENERAL:27/11-Cus., dt.1.3.2011.**

**GENERAL: Notifn. No. 27/11-Cus., 1.3.2011 as amended by 117/11, 10/12, 15/13, 3/14, 15/14, 8/15, 30/15, 50/15, 1/16, 15/16, 35/16, 37/16**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of notifications of the Government of India in the Ministry of Finance (Department of Revenue) issued vide notification No.100/89-Customs, dated the 1st March, 1989 [ G.S.R 315 (E), dated the 1st March, 1989], No. 135/1994-Customs, dated the 24th June, 1994 [ G.S.R 528 (E), dated the 24th June, 1994], No.133/2000-Customs, the 17th October, 2000 [G.S.R 794 (E),; dated the 17th October, 2000], No.66/2008 – Customs, dated the 10th May, 2008 [ G.S.R359 (E), dated the 10th May, 2008], No.79/2008-Customs, dated the 13th June, 2008 [ G.S.R 458 (E) dated the 13th June, 2008] and No.146/2009-Customs, dated the 24th December, 2009 [ G.S.R 925(E), dated the 24th December, 2009], except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (3) of the Table annexed hereto and falling under Chapter or heading or sub-heading or tariff item of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when exported out of India, from so much of the duty of customs leviable thereon under the said Second Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

S.	Chapter or heading sub-heading or tariff item	Description of goods	No. Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Nil
2.	0902	Tea	Nil
3.	0904 11	Black pepper	Nil
4.	0908 31, 0908 32	Cardamom	Nil
5.	0910 30	Turmeric, in powder form	Nil
6.	0910 30	Turmeric, in any other form	Nil
7.	1006 30 20	Basmati rice	Nil
8.	1202 30, 1202 41	Groundnut in shell	Nil
9.	1202 42	Ground nut kernel	Nil
9A	Omitted		
10.	2305	De-oiled ground nut oil cakes	Nil
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Nil Nil
12.	2306	De-oiled Rice bran oil cake	Nil
13.	2309	Animal feed	Nil
14.	2401	Tobacco unmanufactured	Nil
15.	2508 50	Sillimanite	Nil
16.	2508 50	Kyanite	Nil
17.	2511 10	Barytes	Nil
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	Nil
19.	2525, 6814	Mica including fabricated mica	Nil
20.	2526 20 00	Steatite (talc)	Nil
20A.	2601 11 21, 2601 11 22, 2601 11 41, 2601 11 42	All goods	Nil
20B	2601 11, 2601 12	All goods, of National Mineral Development Corporation (NMDC) origin when exported by MMTC Limited, under the Long Term Agreement (hereinafter referred to as LTA), to Japan and South Korea subject to the condition that the exporter shall produce, prior to clearance of the said goods, before the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction, as the case may be, a certificate from the Director concerned of MMTC Limited to the effect that the said goods are of NMDC origin and are meant for export under the LTA to Japan and South Korea. Provided that nothing contained in this entry shall have effect on or after the first day of April, 2018.	10%
21	2601 11	Iron ore and concentrates (Non -Agglomerated )	20%
22.	2601 12	Iron ore and concentrates, (Agglomerated) other	20%

(1)	(2)	(3)	(4)
		than iron ore pellets	
23.	2601 12 10	Iron ore pellets	Nil
24.	2602	Manganese ore	Nil
24A	2606 00 10	Bauxite (natural), not calcined	15%
24B	260600 20	Bauxite (natural), calcined	15%
24BA	Omitted		
24C	2614 00 10	Ilmenite, unprocessed	10%
24D	2614 00 20	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	2.5%
25.	2820 10 00	Manganese dioxide	Nil
26.	41	E.I. tanned leather	15%
27.	41	Snake skin	10%
28.	41	Finished leather of goat, sheep and bovine animals and of their young ones	Nil
29.	41	Clothing leather fur suede/ hair, hair-on suede/ shearing suede leathers (as per ISI norms 8170)	Nil
30	41	Fur leathers	Nil
31.	41	Cuttings and fleshing of hides and skins used as raw materials for manufacturing animal glue gelatin	Nil
32.	41	Luggage leather- case hide or side/suit case/ hand bag luggage/ cash bag leather	25%
33.	41	Industrial leathers, namely:- (i) Cycle saddle leathers (ii) Hydraulic/ packing/ belting/ washer leathers (iii) Industrial harness leather	15% 15% 25%
34.	41	Picking band leathers	15%
35.	41	Strap/ combing leathers	15%
36.	41	Miscellaneous leathers, namely:- (i) Book binding leathers (ii) Skiver leathers (iii) Transistor case/ camera case leathers	Nil Nil 25%
37.	41	Fur of domestic animals, excluding lamb fur skin	Nil
38.	41	Shoe upper leathers, namely:- (i) Bunwar leather (ii) Kattai/ slipper/ sandal leather (iii) Chrome tanned sole leather	Nil Nil Nil
39.	4301	Raw fur lamb skins	10%
40.	5101	Raw wool	Nil
41.	5201	Raw cotton	Nil
42.	5202	Cotton waste, all sorts	Nil
43.	5308	Coir yarn	Nil
44.	Any Chapter	Jute manufacturers (including manufactures of Bimplipatam jute or of mesta fibre) Not elsewhere specified when not in actual use as covering,	Nil

(1)	(2)	(3)	(4)
45.	5310, 6305	receptacles or binding for other goods Hessian cloth and bags- (a) Carpet backing (b) Other hessian cloth (including narrow backing cloth) and bags when not in actual use as covering, receptacles or binding for other goods	Nil
46.	5310	Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Nil
47.	5310	Sacking (cloth, bags, twist, yarn, rope, and twine) when not in actual use as covering, receptacles or binding for other goods	Nil
48.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	Nil
49.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%. in lumps, pellets or similar forms	Nil
50.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	15%
51.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	Nil
52.	7206	Iron and non-alloy steel in ingots or other primary forms	Nil
53.	7207	Semi-finished products of iron or non-alloy	Nil
54.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	Nil
55.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	Nil
56.	*[7210, 7212}	Flat rolled products of iron or non-alloy steel, plated or coated with zinc	Nil
57.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Nil
58.	7214	Other bars and rods of iron or non-alloy steel, not	Nil

\* Substituted (w.e.f. 1.3.2011) by s. 85, read with Second Schedule to the Finance Act, 2013.

		further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted aft rolling	
59.	7215	Other bars and rods of iron or non-alloy steel	Nil
60.	7216	Angles, shapes and sections of iron or non-alloy steel	Nil
61.	7217	Wire of iron or non-alloy steel	Nil
62.	7303, 7304, 7305, 7306	Tubes and pipes, of iron or steel	Nil

*Explanation.* - For the purpose of this notification, “finished leather of goat, sheep and bovine animals and of their young ones” means the leather which complies with the terms and conditions specified in the Public Notice of the Government of India in the Ministry of Commerce No. 21/2009-14, dated the 1st December, 2009, as amended from time to time issued, under the provisions of the Foreign Trade (Development and Regulation) Act, 1992(22 of 1992).

**[Notfn. No.116/2008-Cus., dt. 31.10.2008 as amended by 121/08.]**

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 iron ore fines falling under Heading No. 11 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India, from so much of the duty of customs leviable thereon which is specified



in the said Second Schedule, as is in excess of the amount calculated at the rate of 8% ad valorem.

## APPENDIX - I

### CESS

#### CESSES LEVIABLE ON CERTAIN ARTICLES ON EXPORT UNDER VARIOUS ENACTMENTS OF THE GOVERNMENT AND EXEMPTION NOTIFICATIONS THERETO.

#### CESS ON SPICES

As per Govt. of India, Ministry of Commerce, Notfn. S.O. 1051 (E) dated 8.12.1998 exports of all scheduled **Spices** (Schedule given below), **in any form**, including curry powder, spice oils, oleoresins, and other mixtures where spice content is predominant are subject to Spices Board Cess @**0.5% ad valorem**. This is in addition to cess under the Agriculture Produce Cess Act.

#### **'TABLE'**

(S.O. 975(E), dated 6.11.1987 as amended by S.O. 1051(E) dated 8.12.1998)

Sl.No.	Name of Spice	Rate of cess ad valorem
(1)	(2)	(3)
1.	Cardamom	0.5%
2.	Pepper	0.5%
3.	Chilly	0.5%
4.	Ginger	0.5%
5.	Turmeric	0.5%
6.	Coriander	0.5%
7.	Cumin	0.5%
8.	Fennel	0.5%
9.	Fenugreek	0.5%
10.	Celery	0.5%
11.	Aniseed	0.5%
12.	Bishopsweed	0.5%
13.	Caraway	0.5%
14.	Dill	0.5%
15.	Cinnamom	0.5%
16.	Cassia	0.5%
17.	Garlic	0.5%
18.	Curry Leaf	0.5%
19.	Kokam	0.5%
20.	Mint	0.5%
21.	Mustard	0.5%

Sl.No.	Name of Spice	Rate of cess ad valorem
(1)	(2)	(3)
22.	Parsley	0.5%
23.	Pomegranate seed	0.5%
24.	Saffron	0.5%
25.	Vanilla	0.5%
26.	Tejpat	0.5%
27.	Pepper long	0.5%
28.	Star Anise	0.5%
29.	Sweet flag	0.5%
30.	Greater Galanga	0.5%
31.	Horse-raddish	0.5%
32.	Caper	0.5%
33.	Clove	0.5%
34.	Asafoetida	0.5%
35.	Cambodge	0.5%
36.	Hyssop	0.5%
37.	Juniper berry	0.5%
38.	Bay leaf	0.5%
39.	Lovage	0.5%
40.	Marjoram	0.5%
41.	Nugmeg	0.5%
42.	Mace	0.5%
43.	Basil	0.5%
44.	Poppy See	0.5%
45.	All-Spice	0.5%
46.	Rosemery	0.5%
47.	Sage	0.5%
48.	Savory	0.5%
49.	Thyme	0.5%
50.	Oregano	0.5%
51.	Terragon	0.5%
52.	Tamarind	0.5%

**EOUs, Units in EPZs and SEZs:** Cess on all **scheduled spices** including curry powder, spice oil, oleoresin and other mixtures where spice content is predominant, when exported by the Export Oriented Units and units in the Export Processing Zones and Special Economic Zones, is **zero percent**.

[S.O. 819(E) dated 23.08.2001 of Ministry of Commerce and Industry.]

**CESS ON SHELLAC AND LAC BASED PRODUCTS.**

The Cess rates as applicable in case of Shellac and Lac based products is **Rs. 2.30 per Quintal** at the time of Exports.

**[Shellac Export Promotion Council, Kolkata, Ministry of Commerce]**

**CESS ON TOBACCO**

- (1) Tobacco Board Cess under the Tobacco Cess Act, 1975 is @ **0.5% ad valorem** on all Tobacco (unmanufactured tobacco only), which is exported.
- (2) Under the Agriculture Produce Cess Act, 1940, Cess is collected as Customs duty @ **0.5% of tariff value** of tobacco exported. The Ministry of Agriculture notifies tariff values.

**[Tobacco Board, Guntur, A.P. Ministry of Commerce]**

**CESS ON MANGANESE ORE**

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees four per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on **all manganese ore produced in any mine**, shall be levied and collected as cess.

**[Ministry of Labour Notification G.S.R. 654(E), dated 11.09.2001]**

**CESS ON CHROME ORE**

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees six per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on **all chrome ore produced in any mine**, shall be levied and collected as cess.

**[Ministry of Labour Notification G.S.R. 655(E) dated 11.09.2001]**

**CESS ON MICA**

Cess on export of **Mica products:**       **3.5%**  
(HS Code 25.25 & 68.14)

**[EEPC, Kolkata, Ministry of Commerce]**

**CESS ON IRON ORE**

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees one per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on **all Iron ore produced in any mine**, shall be levied and collected

as cess.

**[Ministry of Labour Notification G.S.R. 680 (E) dated 1.08.1990]**

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**NOTE:-** The above information regarding levy of cess is as supplied by different Ministries/ Administrative bodies. For the latest information on levy of cess on different commodities, readers are advised to contact the concerned Ministry/ Board/ Export Promotion Councils/ Administrative body. The following enactments may also be consulted for the rates of cess on different commodities.

1. The Tea Act 1953;
2. The Calcutta Improvement Act 1911;
3. The Produce Cess Act 1966;
4. The Coffee Act 1942;
5. The Mica Mines Labour Welfare Act 1946;
6. The Coir Industries Act 1953;
7. The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act 1976;
8. The Spices Act 1986;
9. The Marine Products Export Development Authority Act 1972;
10. The Tobacco Cess Act 1975;