

## NOTIFICATION NO 52/2011 - Service Tax

Dated: December 30, 2011

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification 17/2009 - Service Tax, dated the 7th July, 2009, published in the Gazette of India, Extraordinary, part II, section 3, subsection (i) vide number G.S.R. 489(E), dated the 7th July, 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 taxable services specified in column (3) of the Table below (hereinafter referred to as specified services) falling under sub-clauses of clause (105) of section 65 of the said Act, received by an exporter of goods (hereinafter referred to as the exporter) and used for export of goods (hereinafter referred to as said goods), from the whole of the service tax leviable thereon under section 66 and section 66A of the said Act, subject to the specified conditions:

Provided that

(a) the exemption shall be provided by way of refund of service tax paid on the specified services used for export of the said goods;

(b) the exemption shall be claimed either on the basis of rates specified in the Schedule of rates annexed to this notification (hereinafter referred to as the Schedule), as per the procedure specified in paragraph 2 or on the basis of documents, as per the procedure specified in paragraph 3;

(c) no CENVAT credit of service tax paid on the specified services used for export of the said goods has been taken under the CENVAT Credit Rules, 2004;

(d) the exemption shall not be claimed by a Unit or Developer of a Special Economic Zone;

(2) the exemption shall be given effect to in the following manner, namely:-

(a) manufacturer-exporter, who is registered as an assessee under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder shall register his central excise registration number and bank account number with the customs;

(b) exporter who is not so registered under the provisions referred to in clause (a), shall register his service tax code number and bank account number with the customs;

(c) service tax code number referred to in clause (b), shall be obtained by filing a declaration in Form A-2 to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the registered office or the head office, as the case may be, of such exporter;

(d) the exporter shall make a declaration in the electronic shipping bill or bill of export, as the case may be, while presenting the same to the proper officer of customs, to the effect that--

(i) the refund of service tax paid on the specified services is claimed as a percentage of the declared FOB value of the said goods, on the basis of rate specified in the Schedule;

(ii) no further refund shall be claimed in respect of the specified services, under procedure specified in paragraph 3 or in any other manner, including on the ground that the refund obtained is less than the service tax paid on the specified services;

(e) service tax paid on the specified services eligible as refund under this exemption, shall be calculated by applying the rate specified for goods of a class or description, in the Schedule, as a percentage of the FOB value of the said goods;

(f) amount so calculated as refund shall be deposited in the bank account of the exporter;

(g) shipping bill or bill of export on which refund has been claimed on the basis of rate specified in the Schedule, by way of procedure specified in this paragraph, is not eligible for refund claim on the basis of documents, specified in paragraph 3;

(h) where the refund involved in a shipping bill or bill of export is less than rupees fifty, the same shall not be allowed;

(3) the exemption shall be given effect to in the following manner, namely:-

(a) the exporter claiming the exemption has actually paid the service tax on the specified service used for export of the said goods;

(b) the person liable to pay service tax under section 68 of the said Act on the specified service provided to the exporter and used for export of the said goods shall not be eligible to claim exemption for the specified service;

(c) exemption by way of refund claimed by following the procedure specified in this paragraph shall be subject to the conditions specified against the specified service in column (4) of the said Table;

(d) the manufacturer-exporter, who is registered as an assessee under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, shall file a claim for refund of service tax paid on the specified service to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of manufacture in Form A-1;

(e) the exporter who is not so registered under the provisions referred to in clause (d), shall before filing a claim for refund of service tax, file a declaration in Form A-2, seeking allotment of service tax code, to the Assistant Commissioner of Central Excise or the

Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the registered office or the head office, as the case may be, of such exporter;

(f) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after due verification, allot a service tax code number to the exporter referred to in clause (e), within seven days from the date of receipt of the said Form A-2;

(g) on obtaining the service tax code, exporter referred to in clause (e), shall file the claim for refund of service tax to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the registered office or the head office, as the case may be, in Form A-1;

(h) the claim for refund shall be filed within one year from the date of export of the said goods.

Explanation.- For the purposes of this clause the date of export shall be the date on which the proper officer of Customs makes an order permitting clearance and loading of the said goods for exportation under section 51 of the Customs Act, 1962 (52 of 1962);

(i) where the refund involved in a claim is less than rupees five hundred, the same shall not be allowed;

(j) where the total amount of refund sought under a claim is upto 0.25% of the total FOB value of export goods and the exporter is registered with the Export Promotion Council sponsored by Ministry of Commerce or Ministry of Textiles, Form A-1 shall be submitted along with relevant invoice, bill or challan, or any other document including documents specified in column (4) of the said Table for each taxable service, in original, issued in the name of the exporter, evidencing payment for the specified service used for export of the said goods and the service tax payable, certified in the manner specified in sub-clauses (A) and (B);

(A) if the exporter is a proprietorship concern or partnership firm, the documents enclosed with the claim shall be self-certified by the exporter and if the exporter is a limited company, the documents enclosed with the claim shall be certified by the person authorised by the Board of Directors;

(B) the documents enclosed with the claim shall also contain a certificate from the exporter or the person authorised by the Board of Directors, to the effect that specified service to which the document pertains has been received, the service tax payable thereon has been paid and the specified service has been used for export of the said goods under the shipping bill number;

(k) where the total amount of refund sought under a claim is more than 0.25% of the total FOB value of export goods, the procedure specified in clause (j) above shall stand modified to the extent that the certification prescribed thereon, in sub-clauses (A) and (B) shall be

made by the Chartered Accountant who audits the annual accounts of the exporter for the purposes of the Companies Act, 1956 (1 of 1956) or the Income Tax Act, 1961(43 of 1961), as the case may be;

(l) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after satisfying himself,-

(i) that the service tax refund claim filed in Form A-1 is complete in every respect;

(ii) that the specified documents have been enclosed after due certification;

(iii) that refund has not been already received on the shipping bills or bills of export on the basis of procedure prescribed in paragraph 2;and

(iv) that the refund claimed is arithmetically accurate, refund the service tax paid on the specified service within a period of one month from the receipt of said claim:

Provided that where the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, has reason to believe that the claim, or the enclosed documents are not in order or that there is a reason to deny such refund, he may, after recording the reasons in writing, take action, in accordance with the provisions of the said Act and the rules made thereunder;

(4) Where any refund of service tax paid on specified service utilized for export of said goods has been allowed to an exporter but the sale proceeds in respect of said goods are not received by or on behalf of the exporter, in India, within the period allowed by the Reserve Bank of India under section 8 of the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such refund shall be deemed never to have been allowed and recovered under the provisions of the said Act and the rules made thereunder, as if it is a recovery of service tax erroneously refunded;

(5) This notification shall come into effect on the 3rd day of January, 2012.

**Table**

<b>Sl. No.</b>	<b>Classification Â under sub Â€ clauses of clause (105) Â of section 65 of the said Act</b>	<b>Taxable Services (referred to as Â€~specified servicesÂ€™)</b>	<b>Conditions</b>
(1)	(2)	(3)	(4)
1.	(d)	Service provided to an exporter by an insurer,	Exporter shall submit document issued by the insurer, including re-

		including a reinsurer carrying on general insurance business in relation to insurance of said goods.	insurer, for payment of insurance premium and the document shall be specific to export goods and shall be in the name of the exporter.
2.	(zn)	Service provided by a port or any person authorised by the port in respect of the export of said goods.	
3.	(zzh)	Service provided by a technical testing and analysis agency, in relation to technical testing and analysis of said goods.	
4.	(zzi)	Service provided by a technical inspection and certification agency in relation to inspection and certification of export goods.	
5.	(zzl)	Service provided by other port or any person authorised by that port in respect for export of said goods.	
6.	(zzp)	(i) Service provided for transport of said goods from the inland container depot to the port of export; (ii) Service provided to an exporter in relation to transport of export goods directly from the	(i) exporter shall certify that the benefit of exemption provided vide notification number 18/2009-S.T. has not been claimed; and  (ii) details, those are specified in the invoice of exporter relating to export goods, are specifically mentioned in the lorry receipt or

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| 7.  | (zzzp) | <p>place of removal, to inland container depot or port or airport, as the case may be, from where the goods are exported.</p> <p>(i) Service provided for transport of said goods from the inland container depot to the port of export, and</p> <p>(ii) services provided to an exporter in relation to transport of export goods directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported.</p> | <p>consignment note or transporters' invoice and the corresponding shipping bill;</p> <p>(iii) invoice issued by the exporter in relation to export goods shall indicate the inland container depot or port or airport from where the goods are exported.</p> |
| 8.  | (zzzd) | <p>Specialized cleaning services namely disinfecting, exterminating, sterilizing or fumigating of containers used for export of said goods provided to an exporter.</p>  |   |
| 9.  | (zza)  | <p>Service provided for storage and warehousing of said goods.</p>   |   |
| 10. | (f)    | <p>Service provided by a courier agency to an exporter in relation to transportation of</p>  | <p>(i) The receipt issued by the courier agency shall specify the importer exporter code (IEC) number of the exporter,</p>  |

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|     |      | time sensitive documents, goods or articles relating to export, to a destination outside India.  | export invoice number, nature of courier, destination of the courier including name and address of the recipient of the courier; and<br>(ii) exporter produces documents relating to the use of courier service to export goods.   |
| 11. | (h)  | Service provided by a custom house agent in relation to export goods exported by the exporter.   | Exporter shall produce,-<br>(i) invoice issued by custom house agent for providing services specified in column (3) specifying,-<br>(a) number and date of shipping bill; (b) number and date of the invoice issued by the exporter relating to export goods;<br>(c) details of all the charges, whether or not reimbursable, collected by the custom house agent from the exporter in relation to export goods;<br>(ii) details of other taxable services provided by the said custom house agent and received by the exporter, whether or not relatable to export goods. |
| 12. | (zm) | (i) Service provided in relation to collection of export bills;<br>(ii) Service provided in relation to export letters of credit such as advising commission, advising amendment, confirmation |  |

		charges;	
		(iii) Service of purchase or sale of foreign currency, including money changing provided to an exporter in relation to export goods.	
13.	(zzk)	Service of purchase or sale of foreign currency including money changing provided to an exporter in relation to export goods.	
14.	(zzzzj)	Service of supply of tangible goods for use, without transferring right of possession and effective control of tangible goods, provided to an exporter in relation to goods exported by the exporter.	
15.	(j)	Service provided by a clearing and forwarding agent in relation to export goods exported by the exporter.	<p>Exporter shall produce,-</p> <p>(i) invoice issued by clearing and forwarding agent for providing services specified in column (3) specifying,-</p> <p>(a) number and date of shipping bill;</p> <p>(b) description of export goods;</p> <p>(c) number and date of the invoice issued by the exporter relating to export goods;</p> <p>(d) details of all the</p>

			charges, whether or not reimbursable, collected by the clearing and forwarding agent from the exporter in relation to export goods;
			(ii) details of other taxable services provided by the said clearing and forwarding agent and received by the exporter, whether or not relatable to export goods.
16.	classified under any sub-clause of clause (105) of section 65.	Payment of service tax paid on services commonly known as terminal handling charges in relation to export goods exported by the exporter	
17.	(zzzzl)	Service provided for transport of export goods through national waterway, inland water and coastal shipping.	(i) The exporter shall- (a) produce the Bill of Lading or a Consignment Note or a similar document by whatever name called, issued by name; (b) produce evidence to the effect that the said transport is provided for export of said goods.
18.	(zzm)	Service provided by airports authority or any other person in any airport in respect of the export of said goods.	

**Form A - 1**

Application for claiming refund of service tax paid on specified services used for export of the said goods, under Notification No.\_\_\_\_ / 20\_\_-ST

To,  
The Deputy/Assistant Commissioner of Central Excise

Sir,

I/We claim refund of Rs..... (Rupees in words), under Notification No.\_\_\_\_\_ dated\_\_\_\_\_  
, in respect of service tax paid on specified services used for export of goods.

1. Name of the exporter:
2. Membership number of the Export Council:
3. Name of the Export Council:
4. Address of the registered / head office of exporter:
5. Telephone Number and e-mail ID of the exporter:
6. Division of Commissionerate
7. Central Excise Registration Number (for manufacturer exporter) / Service Tax Code Number (for exporters other than manufacturer exporter)
8. Import Export Code Number
9. Details of Bank Account (Name of Bank, branch address and account number)
10. Details of the refund claim (separately for each Shipping Bill):  
(Rupees in thousands)

S. Details of goods exported on which refund of service tax claimed.  
No.

Details of shipping bill/ bill of export, etc. (2)			Details of goods exported. (3)					
No.	Date	Date of Let export order.	Bill of lading or Airway bill Number.	Date.	Description of goods exported.	Quantity.	Unit.	FOB value.

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Details of specified services used for export of goods mentioned in Columns 2 and 3. (4)	Documents attached to evidence the amount of service tax paid and establish the use of service in exports.	Total amount of service tax claimed as refund. (6)
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(5)

Name of service provider.	Service Tax Registration No./Service Tax Code	Invoice No. (pl. attached original invoice).	Date.	Description of specified service.	Classification under the Finance Act, 1994.	Total amount of service tax paid.	In Figures.	As a percentage of f.o.b. value in shipping bill.
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9. Declaration:-

I / We hereby declare that-

(i) the information given in this application form is true, correct and complete in every respect, in accordance with the notification and that I am authorised to sign on behalf of the exporter; electronic refund of service tax has not been received from customs on the shipping bills on which refund is claimed;

(ii) no CENVAT credit of service tax paid on the specified services used for export of said goods is/shall be taken under the CENVAT Credit Rules, 2004;

(iii) the exemption has been claimed for service tax which has been actually paid on the specified services;

(iv) I / we shall maintain records pertaining to export of said goods and the specified services used for export of the said goods and shall make available, at the declared premises, at all reasonable time, such records for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be.

Date:

Place:

Signature and full address of Exporter  
(Affix stamp)

**Declaration by an exporter, for obtaining Service Tax Code**  
(referred under clause 3(e) of Notification No. \_\_\_\_ /20\_\_ - ST dated \_\_\_\_\_)

1. Name of the exporter:
2. Address of the registered office or head office of the Exporter :
3. Permanent Account Number (PAN) of the Exporter :
4. Import Export Code (IEC) of the Exporter:
5. Details of Bank Account of the Exporter:
  - (a) Name of the Bank :
  - (b) Name of the Branch :
  - (c) Account Number :
6. (a) Constitution of Exporter [Proprietorship /Partnership /Registered Private Limited Company /Registered Public Limited Company /Others (specify)]
  - (b) Name, address and telephone number of proprietor /partner /director
7. Name, designation and address of the authorised signatory / signatories:
8. I / We hereby declare that-
  - (i) the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the exporter;
  - (ii) I / we shall maintain records pertaining to export of said goods and the specified services used for export of the said goods and shall make available, at the declared premises, at all reasonable time, such records for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be.

(Signature of the applicant / authorised person with stamp)

Date:

Place:

Schedule of rates

The Chapter or sub-Heading and descriptions of goods in the following Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975(51 of 1975). The General Rules for the Interpretation of the First Schedule to

the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the Schedule.

<b>Sl. No.</b>	<b>Chapter or sub-Heading No.</b>	<b>Description of goods</b>	<b>Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	01	Live animal	-
2	02	Meat and Edible Meat Offal	0.10
3	03	Fish and Crustaceans, Molluscs and other Aquatic Invertebrates	0.10
4	04	Dairy Produce; Birds' Eggs; Natural honey; Edible Products of Animal origin, not elsewhere specified or included	0.10
5	05	Product of animal origin not elsewhere specified or included.	0.10
6	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	0.10
7	07	Edible Vegetables and certain Roots and Tubers	0.10
8	08	Edible Fruits and Nuts, Peel of Citrus Fruit or Melons	0.10
9	09	Coffee, Tea, Mate and Spices	0.10
10	10	Cereals	0.10
11	11	Products of the milling industry; malt; starches; inulin; wheat gluten.	0.10
12	12	Oil seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial and Medicinal Plants; Straw and Fodder	0.10
13	13	Lac; Gums, Resins and Other Vegetable Saps and Extracts	0.10
14	14	Vegetable plaiting materials; vegetable products, not elsewhere specified or included.	0.10
15	15	Animal or Vegetable fats and oils and their Cleavage products prepared edible fats; Animal or Vegetable Waxes	0.10
16	16	Preparations of Meat, or Fish or of Crustaceans, Molluscs or other Aquatic Invertebrates	0.10
17	17	Sugars and sugar confectionery	0.10
18	18	Cocoa and Cocoa preparations	0.10
19	19	Preparations of cereals, flour, starch or milk; pastry cooks' products	0.10
20	20	Preparation of Vegetables, Fruits, nuts or	0.20

		other parts of plants	
21	<b>21</b>	Miscellaneous Edible Preparations	<b>0.10</b>
22	<b>2201</b>	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow	<b>0.10</b>
23	<b>2202</b>	Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<b>0.10</b>
24	<b>2203</b>	Beer made from malt	<b>0.10</b>
25	<b>2204</b>	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	<b>0.10</b>
26	<b>2205</b>	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	<b>0.10</b>
27	<b>2206</b>	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	<b>0.10</b>
28	<b>2207</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	<b>0.20</b>
29	<b>2208</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liquors and other spirituous beverages	<b>0.10</b>
30	<b>2209</b>	Vinegar and substitutes for vinegar obtained from acetic acid	<b>0.10</b>
31	<b>23</b>	Residues and waste from the food industries; prepared animal fodder	<b>0.03</b>
32	<b>24</b>	Tobacco and manufactured tobacco substitutes	<b>0.03</b>
33	<b>25</b>	Salt; Sulphur; Earths And Stone; Plastering Materials, Lime And Cement	<b>0.10</b>
34	<b>26</b>	Ores, Slag And Ash	-
35	<b>27</b>	Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes	-
36	<b>28</b>	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth Metals, Of Radioactive Elements Or Of Isotopes	<b>0.10</b>
37	<b>29</b>	Organic Chemicals	<b>0.10</b>
38	<b>30</b>	Pharmaceutical Products	<b>0.20</b>

39	31	Fertilizers	-
40	32	Tanning Or Dyeing Extracts; Tannins And Their Derivatives; Dyes, Pigments And Other Colouring Matter; Paints And Varnishes; Putty And Other Mastics; Inks	0.03
41	33	Essential Oils And Resinoids; Perfumery, Cosmetic Or Toilet Preparations	0.10
<b>Sl. No.</b>	<b>Chapter or sub-Heading No.</b>	<b>Description of goods</b>	<b>Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	01	Live animal	-
2	02	Meat and Edible Meat Offal	0.10
3	03	Fish and Crustaceans, Molluscs and other Aquatic Invertebrates	0.10
4	04	Dairy Produce; Birds' Eggs; Natural honey; Edible Products of Animal origin, not elsewhere specified or included	0.10
5	05	Product of animal origin not elsewhere specified or included.	0.10
6	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	0.10
7	07	Edible Vegetables and certain Roots and Tubers	0.10
8	08	Edible Fruits and Nuts, Peel of Citrus Fruit or Melons	0.10
9	09	Coffee, Tea, Mate and Spices	0.10
10	10	Cereals	0.10
11	11	Products of the milling industry; malt; starches; inulin; wheat gluten.	0.10
12	12	Oil seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial and Medicinal Plants; Straw and Fodder	0.10
13	13	Lac; Gums, Resins and Other Vegetable Saps and Extracts	0.10
14	14	Vegetable plaiting materials; vegetable products, not elsewhere specified or included.	0.10
15	15	Animal or Vegetable fats and oils and their Cleavage products prepared edible fats; Animal or Vegetable Waxes	0.10
16	16	Preparations of Meat, or Fish or of Crustaceans, Molluscs or other Aquatic Invertebrates	0.10
17	17	Sugars and sugar confectionery	0.10

18	<b>18</b>	Cocoa and Cocoa preparations	<b>0.10</b>
19	<b>19</b>	Preparations of cereals, flour, starch or milk; pastry cooks' products	<b>0.10</b>
20	<b>20</b>	Preparation of Vegetables, Fruits, nuts or other parts of plants	<b>0.20</b>
21	<b>21</b>	Miscellaneous Edible Preparations	<b>0.10</b>
22	<b>2201</b>	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow	<b>0.10</b>
23	<b>2202</b>	Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<b>0.10</b>
24	<b>2203</b>	Beer made from malt	<b>0.10</b>
25	<b>2204</b>	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	<b>0.10</b>
26	<b>2205</b>	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	<b>0.10</b>
27	<b>2206</b>	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	<b>0.10</b>
28	<b>2207</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	<b>0.20</b>
29	<b>2208</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liquors and other spirituous beverages	<b>0.10</b>
30	<b>2209</b>	Vinegar and substitutes for vinegar obtained from acetic acid	<b>0.10</b>
31	<b>23</b>	Residues and waste from the food industries; prepared animal fodder	<b>0.03</b>
32	<b>24</b>	Tobacco and manufactured tobacco substitutes	<b>0.03</b>
33	<b>25</b>	Salt; Sulphur; Earths And Stone; Plastering Materials, Lime And Cement	<b>0.10</b>
34	<b>26</b>	Ores, Slag And Ash	-
35	<b>27</b>	Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes	-
36	<b>28</b>	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth	<b>0.10</b>

		Metals, Of Radioactive Elements Or Of Isotopes	
37	29	Organic Chemicals	0.10
38	30	Pharmaceutical Products	0.20
39	31	Fertilizers	-
40	32	Tanning Or Dyeing Extracts; Tannins And Their Derivatives; Dyes, Pigments And Other Colouring Matter; Paints And Varnishes; Putty And Other Mastics; Inks	0.03
41	33	Essential Oils And Resinoids; Perfumery, Cosmetic Or Toilet Preparations	0.10
105	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	0.15
106	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	0.15
107	49	Printed Books, Newspapers, Pictures And Other Products Of The Printing Industry; Manuscripts, Typescripts And Plans	0.10
108	50	Silk	0.10
109	51	Wool, Fine or Coarse Animal hair, Horsehair Yarn and Woven Fabrics	0.10
110	5201	Cotton, not carded or combed	Nil
111	5202	Cotton waste (including yarn waste and garnetted stock)	Nil
112	5203	Cotton, carded or combed	Nil
113	5204	Cotton sewing thread, whether or not put up for retail sale	Nil
114	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	0.05
115	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	0.05
116	5207	Cotton yarn (other than sewing thread) put up for retail sale	0.05
117	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>	0.10
118	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup>	0.10
119	5210	Woven fabrics of cotton, containing less than	0.10

		85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup>	
120	<b>5211</b>	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup>	<b>0.10</b>
121	<b>5212</b>	Other woven fabrics of cotton	<b>0.10</b>
122	<b>53</b>	Other Vegetable Textile Fibres; Paper yarn and Woven Fabrics of Paper yarn	<b>0.10</b>
123	<b>5401</b>	Sewing thread of man-made filaments, whether or not put up for retail sale	<b>0.05</b>
124	<b>5402</b>	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	<b>0.05</b>
125	<b>5403</b>	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex	<b>0.05</b>
126	<b>5404</b>	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	<b>0.05</b>
127	<b>5405</b>	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	<b>0.05</b>
128	<b>5406</b>	Man-made filament yarn (other than sewing thread), put up for retail sale	<b>0.05</b>
129	<b>5407</b>	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	<b>0.10</b>
130	<b>5408</b>	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	<b>0.10</b>
131	<b>5501</b>	Synthetic filament tow	<b>0.05</b>
132	<b>5502</b>	Artificial filament tow	<b>0.05</b>
133	<b>5503</b>	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	<b>0.05</b>
134	<b>5504</b>	Artificial staple fibres, not carded, combed or otherwise processed for spinning	<b>0.05</b>
135	<b>5505</b>	Waste (including noils, yarn waste and garneted stock) of man-made fibres	<b>0.05</b>

136	<b>5506</b>	Synthetic staple fibres, carded, combed or otherwise processed for spinning	<b>0.05</b>
137	<b>5507</b>	Artificial staple fibres, carded, combed or otherwise processed for spinning	<b>0.05</b>
138	<b>5508</b>	Sewing thread of man-made staple fibres, whether or not put up for retail sale	<b>0.05</b>
139	<b>5509</b>	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	<b>0.05</b>
140	<b>5510</b>	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	<b>0.05</b>
141	<b>5511</b>	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	<b>0.05</b>
142	<b>5512</b>	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	<b>0.10</b>
143	<b>5513</b>	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m <sup>2</sup>	<b>0.10</b>
144	<b>5514</b>	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup>	<b>0.10</b>
145	<b>5515</b>	Other woven fabrics of synthetic staple fibres	<b>0.10</b>
146	<b>5516</b>	Woven fabrics of artificial staple fibres	<b>0.10</b>
147	<b>56</b>	Wadding, Felt and Non-Woven; special yarns; twine, cordage, ropes and cables and Articles thereof	<b>0.10</b>
148	<b>57</b>	Carpets and Other Textile Floor Coverings	<b>0.10</b>
149	<b>58</b>	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery	<b>0.10</b>
150	<b>59</b>	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a kind suitable for Industrial use	<b>0.10</b>
151	<b>60</b>	Knitted or crocheted fabrics	<b>0.10</b>
152	<b>61</b>	Articles of Apparel and Clothing Accessories, Knitted or Crocheted	<b>0.15</b>
153	<b>62</b>	Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	<b>0.15</b>
154	<b>63</b>	Other Made Up Textiles Articles; Sets; Worn Clothing and Worn Textile Articles; Rags	<b>0.15</b>
155	<b>64</b>	Footwear, gaiters and the like; parts of such articles	<b>0.10</b>
156	<b>65</b>	Headgear and parts thereof	<b>0.05</b>
157	<b>66</b>	Umbrellas, sun umbrellas, walking-sticks,	<b>0.03</b>

158	67	whips, riding-crops and parts thereof Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	0.10
159	68	Articles of stone, plaster, cement, asbestos, mica or similar materials	0.15
160	69	Ceramic Products	0.15
161	70	Glass And Glassware	0.15
162	71	Natural Or Cultured Pearls, Precious Or Semi- Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin	0.03
163	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	0.03
164	7202	Ferro alloys	0.15
165	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	0.03
166	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	0.03
167	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	0.03
168	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	0.03
169	7207	Semi-finished products of iron or non-alloy steel	0.03
170	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	0.03
171	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	0.03
172	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	0.03
173	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	0.03
174	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	0.03
175	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	0.03

176	<b>7214</b>	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	<b>0.03</b>
177	<b>7215</b>	Other bars and rods of iron or non-alloy steel	<b>0.03</b>
178	<b>7216</b>	Angles, shapes and sections of iron or non-alloy steel	<b>0.03</b>
179	<b>7217</b>	Wire of iron or non-alloy steel	<b>0.15</b>
180	<b>7218</b>	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	<b>0.03</b>
181	<b>7219</b>	Flat-rolled products of stainless steel, of a width of 600 mm or more	<b>0.03</b>
182	<b>7220</b>	Flat-rolled products of stainless steel, of a width of less than 600 mm	<b>0.03</b>
183	<b>7221</b>	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	<b>0.03</b>
184	<b>7222</b>	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	<b>0.03</b>
185	<b>7223</b>	Wire of stainless steel	<b>0.15</b>
186	<b>7224</b>	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	<b>0.03</b>
187	<b>7225</b>	Flat-rolled products of other alloy steel, of a width of 600 mm or more	<b>0.03</b>
188	<b>7226</b>	Flat-rolled products of other alloy steel, of a width of less than 600 mm	<b>0.03</b>
189	<b>7227</b>	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	<b>0.03</b>
190	<b>7228</b>	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	<b>0.03</b>
191	<b>7229</b>	Wire of other alloy steel	<b>0.15</b>
192	<b>7301</b>	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	<b>0.05</b>
193	<b>7302</b>	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	<b>0.05</b>

194	<b>7303</b>	Tubes, pipes and hollow profiles, of cast iron	<b>0.05</b>
195	<b>7304</b>	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	<b>0.05</b>
196	<b>7305</b>	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	<b>0.05</b>
197	<b>7306</b>	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	<b>0.05</b>
198	<b>7307</b>	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	<b>0.05</b>
199	<b>7308</b>	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	<b>0.05</b>
200	<b>7309</b>	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	<b>0.05</b>
201	<b>7310</b>	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	<b>0.05</b>
202	<b>7311</b>	Containers for compressed or liquefied gas, of iron or steel	<b>0.05</b>
203	<b>7312</b>	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	<b>0.05</b>
204	<b>7313</b>	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel	<b>0.05</b>
205	<b>7314</b>	Cloth (including endless bands), Grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	<b>0.05</b>

206	<b>7315</b>	Chain and parts thereof, of iron or steel	<b>0.05</b>
207	<b>7316</b>	Anchors, grapnels and parts thereof, of iron or steel	<b>0.05</b>
208	<b>7317</b>	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	<b>0.15</b>
209	<b>7318</b>	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	<b>0.15</b>
210	<b>7319</b>	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel, not elsewhere specified or included	<b>0.15</b>
211	<b>7320</b>	Springs and leaves for springs, of iron or steel	<b>0.15</b>
212	<b>7321</b>	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	<b>0.15</b>
213	<b>7322</b>	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	<b>0.15</b>
214	<b>7323</b>	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	<b>0.15</b>
215	<b>7324</b>	Sanitary ware and parts thereof, of iron or steel	<b>0.15</b>
216	<b>7325</b>	Other cast articles of iron or steel	<b>0.15</b>
217	<b>7326</b>	Other articles of iron and steel	<b>0.15</b>
218	<b>7401</b>	Copper mattes; cement copper (precipitated copper)	<b>0.03</b>
219	<b>7402</b>	Unrefined copper; copper anodes for electrolytic refining	<b>0.03</b>
220	<b>7403</b>	Refined copper and copper alloys, unwrought	<b>0.03</b>
221	<b>7404</b>	Copper waste and scrap	<b>0.03</b>
222	<b>7405</b>	Master alloys of copper	<b>0.03</b>
223	<b>7406</b>	Copper powders and flakes	<b>0.03</b>

224	<b>7407</b>	Copper bars, rods and profiles	<b>0.03</b>
225	<b>7408</b>	Copper wire	<b>0.03</b>
226	<b>7409</b>	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	<b>0.03</b>
227	<b>7410</b>	Copper foil (whether or not printed or backed with paper, per board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	<b>0.03</b>
228	<b>7411</b>	Copper tubes and pipes	<b>0.15</b>
229	<b>7412</b>	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	<b>0.15</b>
230	<b>7413</b>	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	<b>0.15</b>
231	<b>7414</b>	Deleted	-
232	<b>7415</b>	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	<b>0.15</b>
233	<b>7416</b>	Deleted	-
234	<b>7417</b>	Deleted	-
235	<b>7418</b>	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	<b>0.15</b>
236	<b>7419</b>	Other articles of copper	<b>0.15</b>
237	<b>75</b>	Nickel and articles thereof	<b>0.03</b>
238	<b>7601</b>	Unwrought aluminium	<b>0.03</b>
239	<b>7602</b>	Aluminium waste and scrap	<b>0.03</b>
240	<b>7603</b>	Aluminium powders and flakes	<b>0.03</b>
241	<b>7604</b>	Aluminium bars, rods and profiles	<b>0.03</b>
242	<b>7605</b>	Aluminium wire	<b>0.03</b>
243	<b>7606</b>	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	<b>0.03</b>
244	<b>7607</b>	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	<b>0.03</b>
245	<b>7608</b>	Aluminium tubes and pipes	<b>0.15</b>
246	<b>7609</b>	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	<b>0.15</b>
247	<b>7610</b>	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-	<b>0.15</b>

		sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
248	<b>7611</b>	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	<b>0.15</b>
249	<b>7612</b>	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	<b>0.15</b>
250	<b>7613</b>	Aluminium containers for compressed or liquefied gas	<b>0.15</b>
251	<b>7614</b>	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	<b>0.15</b>
252	<b>7615</b>	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	<b>0.15</b>
253	<b>7616</b>	Other articles of aluminium	<b>0.15</b>
254	<b>78</b>	Lead and articles thereof	<b>0.03</b>
255	<b>79</b>	Zinc and articles thereof	<b>0.03</b>
256	<b>80</b>	Tin and articles thereof	<b>0.03</b>
257	<b>81</b>	Other base metals; cermets, articles thereof	<b>0.03</b>
258	<b>82</b>	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	<b>0.15</b>
259	<b>83</b>	Miscellaneous articles of base metal	<b>0.15</b>
260	<b>84</b>	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	<b>0.05</b>
261	<b>85</b>	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	<b>0.05</b>
262	<b>86</b>	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof;	<b>0.05</b>

		mechanical (including electro-mechanical) traffic signaling equipment of all kinds	
263	<b>8701</b>	Tractors (other than tractors of heading 8709)	<b>0.05</b>
264	<b>8702</b>	Motor vehicles for the transport of ten or more persons, including the driver	<b>0.05</b>
265	<b>8703</b>	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	<b>0.05</b>
266	<b>8704</b>	Motor vehicles for the transport of goods	<b>0.05</b>
267	<b>8705</b>	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)	<b>0.05</b>
268	<b>8706</b>	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	<b>0.05</b>
269	<b>8707</b>	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	<b>0.05</b>
270	<b>8708</b>	Parts and accessories of the motor vehicles of headings 8701 to 8705	<b>0.05</b>
271	<b>8709</b>	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<b>0.05</b>
272	<b>8710</b>	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<b>0.05</b>
273	<b>8711</b>	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;	<b>0.05</b>
274	<b>8712</b>	Bicycles and other cycles (including delivery tricycles), not motorised	<b>0.10</b>
275	<b>8713</b>	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	<b>0.05</b>
276	<b>8714</b>	Parts and accessories of vehicles of headings 8711 to 8713	<b>0.15</b>
277	<b>8715</b>	Baby carriages and parts thereof	<b>0.05</b>
278	<b>8716</b>	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<b>0.05</b>
279	<b>88</b>	Aircraft , spacecraft, and parts thereof	<b>0.05</b>

280	<b>89</b>	Ships, boats and floating structures	<b>0.05</b>
281	<b>90</b>	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	<b>0.10</b>
282	<b>91</b>	Clocks and watches and parts thereof	<b>0.05</b>
283	<b>92</b>	Musical instruments; parts and accessories of such articles	<b>0.20</b>
284	<b>93</b>	Arms and ammunition; parts and accessories thereof	-
285	<b>94</b>	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	<b>0.05</b>
286	<b>95</b>	Toys, games and sports requisites; parts and accessories thereof	<b>0.20</b>
287	<b>96</b>	Miscellaneous manufactured articles	<b>0.03</b>
288	<b>97</b>	Works of art, collectorâ€™s pieces and antiques	-

**F.No.354/66 /2011-TRU**

**(Samar Nanda)**  
**Under Secretary to the Government of India**