

Tariff Revision Committee

Report on the Customs Tariff



April 1966

MINISTRY OF COMMERCE
NEW DELHI

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(PART I)

April 1966

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S. Subramanian,
Chairman.

Tariff Revision Committee,
Ministry of Commerce.
New Delhi, April 7, 1966

My dear Minister,

On behalf of the Tariff Revision Committee, I submit herewith its report on the Customs Tariff.

2. The primary task of the Committee was 'to advise the Government of India regarding the lines on which the Customs Tariff Schedule should be revised'. The Committee, however, found at an early stage of its work that it would have not merely to indicate the lines of the new Schedule, but also draft a new Schedule. As it would have been a stupendous task for each Member to examine in detail each and every heading, or for the whole Committee to discuss the entire Schedule, we followed the method of setting up a number of Sub-Committees, comprising experts from within as well as outside the Committee who were able to give detailed attention to various groups of commodities. The drafts so evolved were circulated for comments to all the Members of the Committee, to Trade Bodies and to Collectors of Customs. The task of editing the drafts prepared by the several Sub-Committees in the light of the suggestions received thereon and ensuring overall uniformity in presentation was entrusted to the Secretariat of the Committee. The Secretariat has also devoted attention to the implications of some of the re-classification proposals with reference to our commitments under GATT and the Indo-U.K. Trade Agreement.

3. While the Committee had already come to the conclusion that the Brussels Tariff Nomenclature (B.T.N.) should be suitably adapted to the needs of India, mainly through subdivision or merger of headings, it did not contemplate any radical change. In evolving a classification, it is frequently possible to classify the same article in two or more ways—e.g., according to its ordinary use, or some special use, or its composition, and it may be arguable that a particular article could more logically be fitted into a different place in the B.T.N. The Committee had, however, to bear in mind that it was not out to re-write the B.T.N., but to adapt it without going so far away from it as to lose the advantages of an international nomenclature. In certain special cases like machinery, handicraft articles and baggage, the Committee has not hesitated to depart from the B.T.N. Where the transfer of commodities from one chapter of the B.T.N. to another, widely separated from each other, was involved, for instance in the proposal that boxing gloves should be classified as sports' requisites rather than as articles of apparel, the Committee did not feel called upon to deviate from the B.T.N. although one of our colleagues had expressed a strong view to the contrary as indicated in the report. The Committee on the other hand fully appreciated that if the emphasis on the existing rates of duty could be tempered somewhat, the Schedule could also be condensed considerably by the omission of sub-headings.

4. In conclusion, I would like to add my personal gratitude to the Committee's acknowledgement of the kindness received from you. On the rare occasions when the Committee's work was found to impinge on matters of revenue policy, I had the privilege of being able to seek the guidance of the then Finance Minister Shri T. T. Krishnamachari. I also place on record my deep sense of obligation to all my colleagues on the Committee for their helpful and pleasant co-operation throughout.

Yours sincerely,

S. SUBRAMANIAN

Shri Manubhai Shah,
Minister of Commerce,
NEW DELHI.

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Import and Export
Schedules

Printed
separately

CHAPTER I

Introduction

1.1. The Tariff Revision Committee was constituted by the Government of India to conduct a comprehensive enquiry into the structure of the Indian Customs Tariff, to recommend the lines on which it might be revised and improved, to examine the related enactments and to suggest the necessary amendments thereto. The Government Resolution No. 10(8)63-GATT, dated the 17th March, 1964, constituting the Committee and setting out its terms of reference is at Appendix 1. The chairman of the Committee was appointed on 4th August, 1964. Although the Committee was initially constituted for a period of one year, Government later extended its term in order to enable it to complete its examination and submit its report.

1.2. The membership of the Committee was intended to represent trade interests as well as the Ministries concerned with the administration and the operation of the Customs Tariff. During the tenure of the Committee, certain changes in membership took place, due to transfers, etc. A full list of the members of the Committee since its inception is given in Appendix 2.

1.3. The Committee held its inaugural meeting on 3rd September, 1964, when it was addressed by the Commerce Minister, Shri Manubhai Shah. At our second meeting, held in December, 1964, we decided to submit an Interim Report to Government, seeking approval of our basic approach, namely an Import Tariff Schedule based broadly on the Brussels Tariff Nomenclature (B.T.N.). The Interim Report, which was submitted in May, 1965, is reproduced as Appendix 3. In the Interim Report, we have dealt with several preliminary issues, and have included the background material necessary for an appreciation of our recommendations. Much of this material would be relevant also in the context of the present Report.

1.4. In view of the fact that the public, and particularly the import trade, are vitally concerned with the day-to-day working of the Tariff Schedule, we decided to elicit public opinion by issuing a questionnaire (Appendix 4). The questionnaire was finalised at our inaugural meeting. It was issued in the second week of October, 1964 to 278 Chambers of Commerce, trade bodies and organizations of manufacturers,

and about 170 other interested parties and persons. These latter included the concerned Ministries and Departments of the Government of India, Collectors of Customs of the major ports, knowledgeable persons connected with import and export trade, and economic experts. Publicity to the issue of the questionnaire was given through notices in the press and in the Customs Houses.

1.5. Having regard to the wide scope of the enquiry, the questionnaire was divided into five parts, each part covering a particular aspect. Detailed background material was provided along with the questionnaire in order to assist persons desiring to reply. Copies of the B.T.N. and the Revised Indian Trade Classification (R.I.T.C.) were also made available. Time upto the 15th January, 1965 was allowed for the receipt of replies to the questionnaire, but replies received thereafter have also been taken into account. The Committee received 46 replies to the questionnaire, as well as a number of notes and memoranda from the public and references from Government Departments. Some Chambers of Commerce and trade associations gave detailed replies to the entire questionnaire. Many replies were, however, confined to basic points or to the classification of particular commodities in which the party sending the reply was interested. A list of the bodies and persons who replied to the questionnaire or furnished their views on specific points is at Appendix 5.

1.6. At the Committee's first meeting, it set up a Classification Sub-Committee to study the existing standard classifications and suggest what could be the basis of the new classification. This Sub-committee, after making a careful study of the features of the different classifications, recommended that the B.T.N. should form the basis of the new Indian Customs Tariff, and that this tariff should maintain the basic structure of the B.T.N., subject to the contraction of the main headings wherever necessary, and also expansion of the main headings by the introduction of sub-headings to suit the pattern of our trade as it exists and as it may be expected to develop in the foreseeable future. The grounds on which the Sub-committee came to its conclusion have been detailed in the Interim Report. The B.T.N. is a standard Tariff Nomenclature, which is related to the Geneva Nomenclature

on which our present Tariff is based, and is administered by the Customs Co-operation Council, an Inter-Governmental Organisation with its headquarters at Brussels. It has by now gained wide acceptance, and has been or is being adopted by about a hundred countries and territories as the basis of their Customs Tariffs. Further details are given in Chapter 2. In the system recommended by the Sub-committee, head-notes and interpretative rules on the B.T.N. pattern play an important role, and it was contemplated that these would be incorporated in the Schedule. The Schedule would be a self-contained one, avoiding on the one hand the need for reference to other enactments such as Act 1 of 1949, which gives effect to reductions in duty agreed to under the GATT, and has to be renewed from year to year, and on the other, the bunching of significant items under far-reaching "not otherwise specified" headings, which raise problems even for those who have devoted considerable time and attention to the subject.

1.7. The Committee, at its second meeting, accepted this basic approach, and concluded that the revised tariff should adopt the broad structure of the B.T.N. with such contractions and expansions as might be necessary in the light of the country's trade pattern, development needs and other factors, and that in addition, in the matter of expansion i.e. opening of sub-headings, reference should be freely made to the R.I.T.C. The Committee decided to proceed with the drafting of the new tariff in detail on the above basis.

1.8. Since the Committee's terms of reference cover a wide field, and the drafting of tariff headings relating to different commodities requires expert knowledge of those commodities, the Committee decided to deal with particular subjects or groups of commodities through compact Sub-committees, taking assistance wherever necessary from outside experts. Seven Sub-committees were accordingly set up for drafting the tariff chapters relating to different groups of commodities, and one more for studying the substantive provisions of the Indian Tariff Act and various related issues. The scope and membership of the various Sub-committees are shown in Appendix 6. The Sub-committees were guided by the broad decisions of the main Committees, and also by advice from the Secretariat of the Committee on various matters of detail.

1.9. In its Interim Report, which was submitted in May, 1965, the Committee, while explaining its conclusions regarding the adoption of the B.T.N. as the basis of the Import Tariff, emphasized the need for correlation between the Tariff

Import Trade Control (I.T.C.) and Statistical Classifications. It noted that the B.T.N. and the R.I.T.C. were already correlated through the Revised Standard International Trade Classification (S.I.T.C. Revised). It was also pointed out that the R.I.T.C. could with advantage be modified so as to align it still more closely with the B.T.N., by having a similar sequence and wording and similar main headings (though the R.I.T.C. sub-headings would necessarily be more numerous). Failing this, the Committee considered that it would be desirable for the I.T.C. Schedule to be closely aligned with the Tariff Schedule, rather than the R.I.T.C., as had been proposed. It was, therefore, recommended that the introduction of a new I.T.C. Schedule should be held over until the lines of the new Tariff Schedule had been settled.

1.10. The proposals made in the Interim Report were accepted by the Ministry of Commerce. They were also generally accepted by the Ministry of Finance (Department of Revenue) in the following terms:—

"This Department are of the view that the Brussels Tariff Nomenclature is a good model, but it should certainly not mean adopting it wholesale nor should it mean our linking ourselves up in any way with the Nomenclature Committee or its interpretations. Taking the B.T.N. as the pattern we will have to evolve our tariff to suit our own needs. Our present tariff is based on the League of Nations Nomenclature but its detailed form, its items and sub-items have been gradually evolved to suit our own genius. Similar could be the position if we took B.T.N. as the model.

In the light of the observations made above, the matter would be gone into fully and with advantage when the tariff itself takes shape and is referred to this Department for comments."

In view of the Committee's recommendation regarding the I.T.C. Schedule, the Ministry of Commerce also decided to hold up the framing of a new I.T.C. Schedule until the drafting of the new Tariff Schedule had been completed.

1.11. The progress of work of the different Sub-committees was reported to us at our periodical meetings. We held seven meetings in all to complete our examination and finalize our report. We took particular care in this connection to consult the Collectors of Customs at the major ports, who would have to deal with the day-to-day problems in the working of the Customs Tariff. We also invited trade bodies, persons with special knowledge of customs

administration or of import and export trade, and others concerned to meet us and give oral evidence. A list of the bodies and persons who gave evidence before the Committee is at Appendix 7, and the gist of the evidence at Appendix 8.

1.12. We have divided our report into two parts. This, the first part, relates to our examination of the question before us and the conclusions we have reached, and the chapters in this part follow the general sequence of our terms of reference. In Chapter 2, which follows the introductory chapter, we have referred to the changed pattern of our import and export trade and have described in detail the principles followed in drafting the revised import tariff, basing it broadly on the B.T.N. In Chapter 3, we deal with the export tariff schedule. Chapter 4 is concerned with the format of the Import Tariff Schedule, for the purpose of the Tariff Act and the publications of the Department of Commercial Intelligence and Statistics. Chapter 5 contains a detailed examination of the substantive provisions of the Tariff

Act, relating to countervailing duty, protective duty and similar matters, and the Tariff (Amendment) Act, 1949. We have devoted Chapter 6 to a subject which we found to be currently agitating the mind of the public, namely the procedure for settling disputes, appeals, etc. Matters of a general nature, germane to the objective of our enquiry, such as the relation between the Tariff Schedule and the I.T.C. Schedule, have been covered in Chapter 7. Chapter 8 sets out the benefits which can be expected to accrue from the adoption of the revised tariff, as well as the implications which will have to be taken into account. Chapter 9 deals with the preparatory measures which will have to be taken in connection with the introduction of the new tariff. Chapter 10 provides a summary of our conclusions and recommendations and is followed by acknowledgements. The appendices contain related background material such as our interim report, a history of the Tariff and the gist of the evidence given before us. The second part of the report contains the new import and export tariff schedules drafted by us.

CHAPTER 2

Framework of the revised Import Schedule

2.1 The present Customs Tariff Import Schedule constitutes the First Schedule to the Indian Tariff Act, 1934. Various arrangements were tried in the past for the presentation of the Tariff Schedule. We have included, as Appendix 9, a brief history of the Import and Export Tariff Schedules. It will be observed that it was in 1934 that an attempt was first made to have a systematic classification, listing all commodities in a logical sequence with reference to their nature, and not with reference to rates of duty, etc. The 1934 tariff schedule followed the sequence and arrangement of the Draft League of Nations Nomenclature of 1931, known as the Geneva Nomenclature. The actual wording of the headings in the Geneva Nomenclature was not adopted; instead, the headings in the existing tariff were re-arranged according to the sequence of the Geneva Nomenclature. This was done because, if the exact wording of the headings in the Geneva Nomenclature had been adopted, marginal changes in the rates of duty would have been inevitable, and it was felt that no such changes should result from a measure which was presented as purely a rationalization of tariff nomenclature. It was the intention of the Government of India at that time that the wording of the headings might in due course be brought more fully in line with the Geneva Nomenclature, but no further attempt was made in this direction.

2.2 It will be seen that, while the sequence of the present Nomenclature goes back to 1934, some of the individual headings pertain to a much earlier period. It is not surprising that these headings, relating largely to consumer goods, no longer conform to the changed pattern of India's import trade, consisting mostly of machinery, industrial raw materials and semi-manufactures. In Chapter II of the Interim Report we have described how and in what respects the existing Tariff Schedule has become out of date. In this context, the figures given in Appendix 10 provide a striking illustration of the altered composition of our import trade.

2.3 Problems regarding the interpretation of the Indian Customs Tariff (I.C.T.) frequently arise in the Custom Houses. The interpretation

of the Tariff is the function of the various departmental authorities prescribed in or under the Customs Act, 1962. Rulings are issued by the Collectors and other departmental officers. Where necessary, the Central Board of Excise and Customs and the Government of India in the Ministry of Finance (Department of Revenue) give a decision. Before giving rulings, various technical authorities such as the Chief Chemist, Central Revenues, and the Department of Technical Development, are consulted. Reference is also made to the Ministry of Law on legal issues. The tariff rulings of the Government of India and the Central Board of Excise and Customs are consolidated and published in the Indian Customs Tariff Guide, a priced publication which is the chief guide to the Customs Department and the public in the matter of interpreting the Tariff Schedule. In their drafting work the Sub-committees have taken into account the articles which have posed problems in the past, as seen from these rulings.

2.4 Part II of this report contains the revised Tariff Schedule as drafted by the seven commodity Sub-committees and approved by the Committee, in the light of the Committee's terms of reference, its deliberations, and its discussions with trade interests and Customs and other Government officials. Columns 1 to 6 of the draft would constitute what we shall call the "Statutory Schedule", i.e. the Schedule as it would appear in the revised Tariff Act. The "Working Schedule" which is published by the D.G., C.I. & S., would include reference to exemption notifications, tariff values and other particulars such as R.I.T.C. code numbers which do not figure in the Tariff Act or its Schedules. The Committee's remarks and recommendations appearing under column 7 are only for present reference, and would not appear in the final shape of either the Statutory Schedule or the Working Schedule.

2.5 We shall now describe in some detail the basis of the draft Schedule, the principles on which it has been constructed and its important features.

2.6 In appendix I to the Interim Report, mention was made of the qualities to be looked for

in a tariff classification, such as a logical sequence, precision in definition, simplicity of wording, and international comparability. It was recognised that the tariff had above all to take into account the country's needs and circumstances, and that it might be necessary to synthesise differing demands and characteristics which might not all be consistent with one another. Our terms of reference draw particular attention to certain points, namely, the creation of additional tariff items for important new articles, revision of the classification of machinery, iron and steel, and textiles, and provision for the assessment of parts of articles.

2.7 As mentioned in Chapter 1, we came to a tentative decision in favour of a tariff based on the B.T.N., with suitable modifications. The essential features of the B.T.N. have been described in Annexure II to our questionnaire, and Appendix I to our Interim Report. Briefly, the B.T.N. consists of (a) the headings proper, (b) the notes appearing before the various Sections and Chapters, and (c) the five general Interpretative Rules, which provide guide-lines for deciding on the most appropriate classification from among the different alternatives. The 1097 main headings of the B.T.N. can be sub-divided to the extent found necessary for accommodating the differences in duty or other national needs (the B.T.N. does not carry with it any obligation regarding the rates of duty to be levied on particular articles). It is also open to a country to merge two or more adjacent headings of the B.T.N. to suit its national requirements, provided that the principles of the Nomenclature, and particularly the need for preserving its international comparability, are respected. To facilitate uniformity of interpretation, the Customs Co-operation Council has published (a) detailed Explanatory Notes, clarifying the scope of the various headings, and (b) Classification Opinions regarding a number of individual products.

2.8 In view of our tentative decision to adopt the B.T.N. as the basis of the revised tariff, Government considered it desirable to depute the Member-Secretary of the Committee to the headquarters of the Customs Co-operation Council in Brussels, to be present as an observer during a session of the Nomenclature Committee of the Council, and to have discussions with officials of its Secretariat on various points connected with the adoption of a B.T.N.-based tariff. The Member-Secretary visited Brussels for this purpose for about a fortnight in May, 1965, and his observations were discussed in detail by the Committee at its Fourth Meeting, which was held in Madras in July, 1965. The Committee noted that the Customs Co-operation Council

was an international organisation with 45 countries from all parts of the world as members and that India was not a member so far, although she had been taking considerable interest in its activities. The operation of the B.T.N. was supervised by the Nomenclature Committee, composed of delegates representing the 19 countries which were contracting parties to the Nomenclature Convention of the Council. The Committee met twice a year and gave its opinions on classification problems raised by member countries. In the normal course a classification opinion would take about six months to finalise.

2.9 An important question which had been raised was whether the Explanatory Notes and the Classification Opinions, which were not an integral part of the B.T.N., would be binding on India, if her new tariff were based on the B.T.N. In this connection, the Council Secretariat had urged that the international comparability of the B.T.N. would be impaired if every country were to adopt its own rulings, irrespective of the opinions of the Nomenclature Committee. Having regard to the information and expertise available to the Nomenclature Committee, and the thorough discussion which took place there, they had felt that ordinarily that Committee's opinions should be acceptable to all Customs Administrations using a B.T.N.-based tariff. The Member-Secretary of the Committee had pointed out to the Council Secretariat that, although the reasons which guided the Nomenclature Committee's rulings might be expected to appeal to the Indian Customs Administration also in a large number of cases, some deviation could not be avoided; this might be due, for instance, to judicial rulings, since the courts would interpret the law without considering the views of outside bodies as binding, or it might be due to language differences, if and when a Hindi text had to be regarded as the authentic one. The Council Secretariat had confirmed that the Explanatory Notes and the Classification Opinions could have no binding force on India, so long as she was not a party to the Nomenclature Convention.

2.10 The Member-Secretary had detailed discussions with the Council Secretariat regarding the numbering system and other details of the transposition of the Indian Customs Tariff into the B.T.N. form. While he found that the procedure adopted generally tallied with their approach, they were able, in the light of their experience and knowledge, to make several useful suggestions on matters of detail. These have been duly taken into account in our work.

2.11 In addition, the Member-Secretary had discussions with delegates and observers from

some developed and developing countries which had either adopted the B.T.N. or were proposing to do so. The position of the U.A.R. and Japan is of special interest to India. Both these countries are members of the Customs Co-operation Council, and have based their tariffs on the B.T.N., though they have not become parties to the Nomenclature Convention. In the U.A.R. the old tariff, like the Indian Customs Tariff, was based on the Draft Geneva Nomenclature of 1931. It appeared that no transition difficulties were experienced in either country.

2.12. The Member-Secretary's discussions with the Council Secretariat enabled the work of drafting the tariff chapters to be pursued with greater speed and confidence. The method followed was broadly to adopt the framework of the B.T.N., with its headings, section and chapter notes, and interpretative rules. Sub-headings have been opened according to our needs, mainly for the following purposes, namely (1) to provide for differences in the rates of duty, (2) to specify individual articles of importance, (3) to show separately articles subject to a protective duty, (4) to show separately articles in respect of which India is bound, under the General Agreement on Tariffs and Trade (GATT) not to exceed certain "bound" rates of duty, and (5) to show separately handicraft and handloom goods. These considerations are explained below in greater detail.

2.13. Where different articles falling under the same main heading bear different rates of duty, we have in general opened sub-headings in accordance with the different rates of duty. In our Interim Report, we had pointed out that there were too many different rates of duty in the existing Tariff. We were happy to find that in the Finance (No. 2) Act, 1965, which was enacted shortly thereafter, a drastic rationalisation of the rates of duty was effected, with four or five main rates. This has somewhat simplified our task. However, there are still cases of closely similar articles bearing different rates of duty, merely because they happen to fall under different items of the present Schedule. For example, B.T.N. heading No. 26.01 covers ores which are assessable at 40% under items 26 and 26(1) I.C.T., and also concentrates which (except for antimony ore concentrates) are assessable at 60% under item 87 I.C.T.; B.T.N. heading No. 98.01 covers buttons, studs and cuff-links assessable at 100% under item 85 I.C.T., as well as snap-fasteners assessable at 60% under item 87 I.C.T. In such cases, where there appears to be no special justification for maintaining different rates of duty, we have provided separate sub-headings in the draft schedule, but have also indicated that

these sub-headings may be merged together, leaving it to Government to decide which should be the appropriate single rate of duty. Where the case for having a single heading (with suitable adjustments in the rates of duty) seemed quite clear, we have shown only the proposed heading or sub-heading, leaving the duty columns blank. On this principle, we have suggested a single heading No. 79.04 for both articles of zinc (40% under item 68 I.C.T.) and articles of zinc alloys [60% under item 70(1) I.C.T.], and similarly a single sub-heading No. 80.01(2) for tin solders, white metals and anti-friction alloys [40% under item 69(2) I.C.T.] and other unwrought tin alloys [60% under item 70(1) I.C.T.]. In some cases there is difficulty in merging two sub-headings, because one of these is subject to a preference under the Indo-U.K. Trade Agreement. For instance, cobalt hydroxides, which fall under B.T.N. heading 28:24, bear a rate of 60% (standard) and 50% (preferential), under item 28 I.C.T., while cobalt oxides, which are closely similar articles falling under the same B.T.N. main heading carry only a standard rate of 60% under item 28(7) I.C.T. Although logic and rationalisation would require the two sub-headings to be merged, this would cut across the provisions of one or other of our Trade Agreements. Fixing a single standard rate would mean doing away with the preference which, under the Indo-U.K. Trade Agreement, we are obliged to grant in respect of cobalt hydroxides; having a standard and a preferential rate for all the articles would mean introducing a new preference in respect of cobalt oxides, which would be contrary to the provisions of the GATT. (Wherever this problem arises, we have used the phrase "subject to trade agreements" in the "Remarks" column of the draft Schedule). We understand that there is a possibility of our commitments undergoing some changes as a result of the negotiations which are in progress at present in the Kennedy Round of the GATT. We recommend that in the course of these negotiations the opportunity should be taken to secure the concurrence of the U.K. and the other concerned countries for the amalgamation of headings/sub-headings where necessary.

2.14. In respect of several important articles, such as synthetic rubber, plastic materials and material-handling equipment, which are not mentioned explicitly or in sufficient detail in the I.C.T., the B.T.N. has one or more clear headings, and these articles have been specified in the revised tariff on the lines of the B.T.N. descriptions. Apart from these, we have made specific provision for articles which are of special importance in our import trade (bearing in mind the trade statistics) by opening sub-headings wherever it appeared desirable, even though such sub-headings might not be essential with reference

to the rates of duty. For instance, separate sub-headings have been opened for 'oil cakes' [23.01/07(2)] and 'pigment dyestuffs, solvent dyes and food dyes' [32.05(22)]. In this process we have also taken into account exemption notifications which appear to be of a long-standing nature. For example, separate sub-headings have been provided for cashewnuts and raw silicon. We have not, however, brought into the body of the tariff exemptions which are subject to certain conditions being satisfied before or after importation. Such exemptions usually incorporate many procedural requirements, which are frequently altered; and it would not be appropriate to give them permanent shape by incorporating them in the Statutory Tariff Schedule. Moreover, in case it is found on subsequent consideration that any other exemption notifications should also continue as such instead of being absorbed as separate sub-headings of the Tariff Schedule as suggested by us, there should be no difficulty in dropping such sub-headings, at the stage of drafting the new tariff Bill, and making the consequential changes.

2.15. In regard to articles on which protective duties are levied, or on which we are bound under the GATT to maintain particular rates of duty, we have opened separate sub-headings, to facilitate the levy of duties on these articles separately in accordance with the needs of protection or our GATT commitments.

2.16. In accordance with India's view that concessional tariff treatment should be given to handicraft articles, handloom fabrics, etc. from the developing countries, and in line with Government's efforts to persuade developed countries to open separate tariff sub-headings for such articles, we have thought it useful to open sub-headings for handicraft and handloom goods in the draft Tariff Schedule.

2.17. Apart from opening sub-headings, we have also merged together adjacent B.T.N. headings wherever the classification appeared to be too detailed for our needs, as for instance in respect of consumer goods covered by Chapters 64 to 66, relating to footwear, headgear, umbrellas etc. Chapter 29, which covers organic chemicals, and in which the headings in the B.T.N. are technical and highly detailed, is divided in the B.T.N. into sub-chapters, each covering a group of similar chemical products. In this chapter we have in most cases merged together the headings within each sub-chapter. This has enabled us to simplify the descriptions and avoid reference to detailed chemical composition which it is not necessary to determine for our purposes. We have also condensed the wording of certain headings, without altering their scope,

where the articles were not of importance in our trade.

2.18. As regards the actual wording of the headings and sub-headings our principal aim was to take adequate precautions against the possible occurrence on the one hand of ambiguities in classification and on the other of gaps resulting from the absence of specific entries clearly covering particular articles, thus giving rise to difficulties in practice. The trend in modern tariffs has generally been towards elaboration of headings and specific listing of products to the extent possible, and this has been our approach as well. While this device no doubt tends to make the tariff lengthy, the disadvantage (if it is regarded as one), is, we think, offset by the advantage of being able to find identifiable headings for the great majority of articles likely to be imported. (As we have pointed out in our Interim Report, the residuary "not otherwise specified" headings in the present tariff have much too wide a scope). A detailed alphabetical index would be of great help in this connection. When the Schedule has been finally adopted, such an index may be compiled, with the aid of the alphabetical index published by the Customs Co-operation Council, and the alphabetical index to the R.I.T.C. The index may be appended to the Tariff Schedule published by the Director General of Commercial Intelligence and Statistics, as is the practice at present.

2.19. As mentioned earlier, our third term of reference directs our attention to certain specific points, namely to the need for:—

- (a) the creation of additional tariff items for articles of recent development and of commercial importance;
- (b) revision of the classification of machinery, iron and steel and textiles in the context of the changed pattern of trade; and
- (c) provision for the assessment of parts of articles.

We have devoted special attention to the above points. As regards additional tariff items for new and important articles, the B.T.N. headings are sufficiently detailed and up-to-date, and the question has more often been one of contraction than of expansion. Some of the important articles which are not specified in the existing tariff and are specified in the draft schedule have been mentioned in para 2.14 above. Some others are television sets, industrial testing machines and carbon black.

2.20. The Chapter of the present tariff relating to machinery is based on the report of the

Lloyd Committee of 1922. We have referred to this report in detail in Chapter IV of our Interim Report and have indicated how, although the recommendations of the Lloyd Committee might have been appropriate to the conditions in 1922, the position has changed very greatly thereafter; and that in respect of two important categories, namely incomplete plants and unfinished component parts, which are not included in capital machinery assessable at a concessional rate of duty, the effect of the Lloyd Committee's recommendations was to discourage the growth of an Indian machine-building industry. We have pointed out that the adoption of the B.T.N. would help to overcome these two major difficulties. Under the B.T.N., an incomplete machine in general is to be assessed under the same heading as the complete machine, provided it has the essential character of such a complete machine. Machinery parts which are not finished ready for use (but not rough forgings of iron and steel) are to be classified under the headings for the corresponding finished parts. At present, incomplete plants and semi-finished parts are assessed at the same rates of duty as the complete plants or the finished parts, through exemption notifications or executive instructions. We considered that the above two provisions of the B.T.N. should be adopted, and also generalised to cover even articles other than machinery. We have therefore suitably amplified the interpretative rules, so that these provisions may become part and parcel of the new Tariff.

2.21. In the present Tariff a distinction is made between "machinery" and "instruments, apparatus and appliances". Further, a distinction is made between machinery of $1/4$ horse-power or above, and machinery of less than $1/4$ horse-power, the latter being assessable at a higher rate. The B.T.N. does not provide for either of these distinctions, but has separate chapters for non-electrical and for electrical machinery. We had observed in our Interim Report that the distinction between machinery of $1/4$ horse-power and above, and below $1/4$ horse-power was problematical and in any case since the revenue gained by assessing machinery of below $1/4$ horse-power at a higher rate is inconsiderable we had suggested that this distinction might be abolished. We are glad to say that the Ministry of Finance have accepted the view that the figure of $1/4$ horse-power cannot furnish an invariable dividing line, and that, in order to distinguish machinery used in industry or for other essential purposes from machinery not so used, the necessary distinctions based on horse-power or otherwise, may be drawn within each of the different types of machinery, depending on their nature and use. We have thus been able to proceed on the broad lines of the B.T.N. classification in regard to machinery. However,

in one important respect a departure had to be made from the structure of the B.T.N. By the Finance (No. 2) Act, 1965, a new Tariff item, No. 72A, was introduced to cover the import of equipment needed for the initial setting up of new projects or for undertaking substantial expansion of existing projects, in the fields of industry, irrigation, power, mining and prospecting for minerals or oil. This item includes not only complete equipment but also component parts or raw-materials imported specifically for fabricating equipment in India for a project, and an initial stock of spare parts and other stores needed for the maintenance of the project upto 10 per cent of the value of the imported machinery. The scope of the item is thus relatively large, covering a number of articles which would otherwise have been assessed under various widely scattered chapters of the B.T.N. In view of the importance attached to the new item in the light of the requirements of industrial development, we have also made a similar provision through heading No. 84.66, although it does not fully conform to the scheme of the B.T.N.

2.22. As regards parts of articles, the problem arises mainly in connection with *machinery*. The B.T.N. has a general provision according to which machinery parts suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading, are to be classified with machines of that kind [vide Section Note 2(b) under Section XVI]. We understand that there is a proposal to have a similar provision in the B.T.N. for articles other than machinery. On this analogy, we have included an interpretative rule providing that where an article has different uses and is not covered by a specific description, it shall be classified according to its predominant use in India.

2.23. The chapter of the present Tariff relating to iron and steel is extremely complicated, particularly as regards plates and sheets and railway material. In the new Tariff, a number of unnecessary distinctions have been done away with, this process having been greatly facilitated by the simplification introduced through the Finance (No. 2) Act, 1965. Apart from this, we have found that the terms bar, rod, plates, sheet, strip, etc. occurring in the present Tariff are interpreted according to certain executive instructions of the late Central Board of Revenue, issued in 1934, and these naturally do not accord with present trade practice. The B.T.N. has its definitions of these and similar terms and these definitions have been adopted in the new draft. The existing rate structure has, of course, been maintained irrespective of the change in the Nomenclature.

2.24. As regards textiles, the existing Tariff Nomenclature is a legacy of protection and the descriptions are complicated. Here again, we have been able to utilise the simplification brought about through the Finance (No. 2) Act, 1965, to eliminate some unnecessary distinctions. Apart from this simplification, we have also introduced a number of sub-headings for handloom or hand-made textile goods, for the reasons explained in paragraph 2.16 above.

2.25. The present Tariff contains certain "differential" revenue duties, with separate sub-items for articles of British and non-British manufacture. These relate to articles, particularly iron and steel and textiles, which are not covered by the Indo-U.K. Trade Agreement, but are nevertheless accorded preference. We have created sub-headings in the draft Schedule on similar lines, for British and for non-British articles. We would suggest that such sub-headings may be merged together. This would enable the total number of sub-headings to be appreciably reduced.

2.26. We have devoted considerable thought to the numbering and format of the new Tariff. The importance of accuracy and speed in compiling revenue and trade statistics can hardly be overemphasized. It is also clear that mechanical and electronic devices will be increasingly used for this purpose. The numbering system has, therefore, to be one which will facilitate mechanical or electronic tabulation. The system we have adopted will fully meet this requirement. In essence it amounts to a six-digit classification. (For convenience, additional digits have been used where two or more headings have been merged, and fewer digits where the number of sub-headings is less than 10; but for tabulation purposes every sub-heading, and every main heading which does not have sub-headings, can be expressed by a six-digit number).

2.27. The numbering of the headings in the draft follows the numbering in the B.T.N., and each main heading generally has a four-digit number, such as 28.01, where the first two digits indicate the chapter of the B.T.N., and the last two digits the number of the heading within that chapter. As one of the great advantages of the B.T.N. is its international comparability with the tariffs of the 100 or so countries and territories which have based or are basing their tariffs on that Nomenclature, we have considered it essential to adopt a numbering system which while meeting our needs, will not necessarily have to forego the advantages of international comparability. In opening sub-headings under the main heading, we have generally placed the residuary or "not elsewhere specified" sub-heading first, and the specific headings later.

The system followed in the R.I.T.C. is to have the residuary sub-heading last, with 9 as the last digit, as may be seen in the example below:—

Group 031—Fish, fresh and simply preserved.

031.1	Fish, fresh, chilled or frozen
031.1001	Hilsa
031.1002	Dara
031.1003	Pomfret
031.1004	Tuna
031.1009	Other edible fish.

The R.I.T.C. system results in gaps between sub-headings, and may lead to difficulties if several specific sub-headings have to be inserted at a later stage. We have, therefore, preferred to have the residuary sub-heading (which in many cases would be the most important one, covering the bulk of the articles falling under the main heading) first.

2.28. A problem which led to considerable discussion related to the number to be given to a main heading resulting from the merger of two or more headings of the B.T.N. In such cases the Customs Co-operation Council had suggested that the various headings which had been merged should be indicated by an oblique (/) sign; for example, a main heading shown as 28.01/05, would signify that 5 B.T.N. headings, namely 28.01 to 28.05, had been merged into one main heading. For coding purposes it would be sufficient if the number of the first B.T.N. heading, 28.01 in the above case) were adopted. In drafting the Tariff Chapters, we have followed this system. It was however pointed out, particularly by officials connected with the Customs Administration, that such a system, which involved the use of an "/" sign and sub-heading numbers which would run to 8 digits in certain cases, would place too great a burden on the memory of the public and the Customs staff. An alternative would be to denote even merged headings by 4-digit numbers relating to either the first of the merged headings or the most important one, as the case may be. For instance, in the above example, assuming that the bulk of the imports relate to heading 28.03, the merged heading covering headings 28.01 to 28.05 might be denoted by the number of the first heading, namely 28.01, or the number of the most important heading, namely 28.03. We felt that this might not be a fully satisfactory solution, since apart from the fact that it would leave apparent gaps in the Schedule, the officials of the Customs Co-operation Council had pointed out that it would also tend to vitiate international comparability by giving a misleading impression of the scope of the merged headings. A foreign exporter of goods which fall within

B.T.N. heading 28.02 would feel confused and naturally aggrieved as well if he found that these goods were classified in India under a heading bearing the number 28.01 or 28.03. However, in the interests of making the new tariff easy to work, we would suggest that the last system referred to above may be tried out, namely that of denoting a merged heading by a 4-digit number, corresponding to that one of the headings which accounts for the bulk of the imports. We have not revised the heading numbers on this basis, as the system first adopted shows more clearly which exactly are the B.T.N. headings going into each of the merged headings. The necessary simplification may be done at the stage of preparing the draft Tariff Bill. It may also be necessary to have an indication, perhaps in the Tariff Schedule as published by the Director General of Commercial Intelligence and Statistics, of the B.T.N. headings corresponding to each of the merged headings. The question of numbering may be reviewed after some time in the light of the experience gained in the working of the system we have recommended.

2.29. From what has been said above, the broad features of the nomenclature in the draft Schedule and its relation to the B.T.N. will be clear. Briefly, we have maintained the sequence and scope of the B.T.N. headings while opening sub-headings and merging main headings where desirable. The Section and Chapter notes have been preserved, with additions wherever necessary, and with omissions in a few cases where main headings have been merged on the ground that the distinctions contemplated in the B.T.N. are not necessary for our purpose. The most important departure from the B.T.N. is in regard to heading No. 84.66, for capital machinery, etc., corresponding to item 72A of the existing tariff. As articles of baggage are generally recognized as constituting a distinct category of goods, we have also provided a new Chapter No. 100, consisting of a single heading No. 100.01 (or 00.01 for coding purposes), covering articles of personal baggage, and corresponding to item 87A of the existing tariff. The inclusion of this heading will not materially affect the scheme of the B.T.N.

2.30. An important adjunct to the B.T.N. is the set of general interpretative rules occurring at the beginning of the Nomenclature. These rules lay down certain general principles to enable anyone concerned with the interpretation of the Nomenclature to decide which is the most appropriate heading for any goods. Some of these rules represent the general practice of Customs Administrations, including ours in India. Others are necessary, having regard to

the scheme and presentation of the Nomenclature. In addition to the five rules included in the B.T.N., it is open to countries basing their tariffs on the B.T.N. to include further rules, so long as these do not conflict with the scheme of the B.T.N. We have accordingly included at the beginning of the draft Schedule our own interpretative rules, based on the B.T.N. rules but with minor verbal amendments and with amplifications which we consider to be necessary. The additions we have made include the three provisions we have referred to earlier, relating to (a) incomplete articles, (b) semi-finished articles, and (c) classification in accordance with the predominant use of an article. We have also made a provision for Government to amplify the rules and lay down criteria in relation to matters such as essential character, degree of processing and ordinary use, where the criteria need to be spelt out for different categories of articles. We would suggest that rules should be made by Government in this regard only after prepublication and after eliciting the views of the public.

*2.31. Of the existing B.T.N. Rules, we are aware that Rules 2 and 5 may in practice be invoked much less frequently than the others, but we have considered that it would be desirable to retain them, since they are complementary to one or more of the other rules and form an integral part of the Brussels Nomenclature. On the other hand, Rule 3(c), which provides that if the other rules fail the goods shall be classified under the heading which involves the highest rate of duty, stands on an entirely different footing. We consider that such a provision would be fundamentally unsound; because it can lead to conflicting practices at different times or different countries. We may add that Australia, which has recently adopted a B.T.N.-based tariff, has not found it necessary to include such a rule. Accordingly, we are omitting this provision. We have however included a few rules which give formal recognition to the formulae which have been adopted for the purpose of brevity and convenience while drafting the Schedule.

2.32. The relationship between the draft tariff and the B.T.N. is sufficiently close to enable us to derive the fullest advantage from the B.T.N. Explanatory Notes and the Classification Opinions of the Customs Co-operation Council. We appreciate that there may be practical difficulties in adopting the Notes and Opinions of the Customs Co-operation Council in their entirety. We consider, nevertheless, that these Notes and Opinions, which result from the combined thinking of top-level tariff and technical experts of

*Please see the note from Shri Panchappa at the end of this Chapter.

the world, and take into account the latest developments and information, constitute a storehouse of highly useful material to which our Customs Administration will be glad to turn whenever called upon to decide a complex classification case.

2.33. As regards the format of the Tariff, we have found that there is scope for some simplification both in the Statutory Schedule and in the Working Schedule. We have dealt with this question in detail in Chapter 4. We hope that in course of time it will be possible to bring the tariff sub-headings gradually in line with the corresponding statistical sub-headings. We also hope that many of the sub-headings which we have now opened in order to provide for existing differences in duty could be omitted in due course by combining sub-headings relating to similar articles under a single appropriate rate of duty.

2.34. The draft Tariff has been evolved by seven different Sub-committees keeping in view the various practical requirements. The Committee itself was asked to advise the Govern-

ment regarding the lines on which the present Schedule should be revised, and it naturally could not go into each and every entry in the several chapters of the draft Schedule; nor did it desire to do so, particularly in view of the very minute examination undertaken by the specialist Sub-committees. As the Sub-committees addressed themselves to their task from an operational rather than a strictly legal standpoint, we realise that there may be imperfections here and there in the descriptions; in particular it is possible that the wording of some of the headings may have to be modified for legal reasons, apart from the need for maintaining uniformity throughout the Nomenclature. We need hardly state that we do not regard the exact wording of each and every heading in the draft Schedule as final or unalterable. A number of useful suggestions have been received by the Secretariat of the Committee from the organisations to whom the draft Chapters have been circulated, and more such suggestions are likely to come in; these can profitably be taken into account while giving final shape to the Schedule.

Shri Panchappa has sent the following note regarding some of the points covered in this Chapter:

"The Interpretative Rules in the B.T.N. have been adopted with one important omission. Interpretative Rules can serve a useful purpose only in so far as they make clear which of alternative possibilities should be adopted when even on the basis of the natural meaning of the words used, more than one item seem to be applicable. Any Interpretative Rule which attempts to go beyond the natural meaning of the words used and extends the scope of an item by giving words in the item, meanings which they do not in themselves have, would create an area of indefiniteness which is not desirable in matters of taxation. It is on this reasoning that I object to the first sentence of Rule 2. The rest of Rule 2 is redundant. Rule 5 attempts to deal with a situation where there is no item in the Schedule which can cover the goods. Such a situation should not be allowed even as a theoretical possibility. The Schedule should be so drafted that it is complete and self-contained, even as the existing Indian Customs Tariff Schedule is. If necessary, there should be a separate chapter or item to cover goods which cannot be classified under any other item of the Schedule. One objection to the similar item in the existing Schedule—Item 87—may be that its scope has, over a period, become very large covering goods of diverse economic importance and interest so that it is no longer useful in applying Customs duties on merits. The remedy for such a situation does not lie in leaving the Schedule incomplete by omitting such a residuary item but by having such a residuary item and subjecting its scope to review periodically so that when any particular goods or classes of goods come to notice which have to be classified under the residuary item, but which for economic and other reasons deserve a specific classification, Government arranges for amending the Schedule to provide such a specific separate classification. Incidentally very much the same result is being obtained now through exemption notifications. Instead of merely subjecting the Tariff Schedule to review

only periodically once in ten years or so, there should be an arrangement for a standing body to keep the tariff continually under review for this and similar purposes. In fact such a standing body could usefully replace the Appellate Tribunal in tariff matters, recommended by the Committee elsewhere, so that instead of individual cases going up to such an Appellate Tribunal, it is general questions of classification that will be referred to the standing body for issue of rulings, which will hold the field. Such an arrangement would avoid conflicts that may arise between Government's rulings and decisions of an Appellate Tribunal in individual cases as also delays and other difficulties that may arise in having to elaborate an Appellate machinery for individual cases.

2. The main reason for retaining Rules 2 and 5 appears to be that we would so keep intact the B.T.N. pattern and will be able to make use of the explanatory notes and other literature. For one thing, the reason itself is not sufficiently weighty in my view to compel us to adopt something which is otherwise not desirable. But even more, this reason itself has been given up in so far as it has been decided to omit Rule 3(c) in the B.T.N. Of the Interpretative Rules in the B.T.N. this seems to be the most objectionable with the least scope for disputes and it does not appear reasonable that while giving up this rule other rules which appear to be much vaguer and more capable of yielding disputes should be retained.

3. The reason adduced for omitting this particular Rule is not convincing. It is that it can lead to conflicting practices at different times or in different countries. Differences as among the different countries can arise in many ways and since it is only Australia which has apparently shed this Rule this factor could not be all that important. If variations over a period in India itself are feared, it is unlikely that Government would formulate its fiscal policies in such a way that among two or more alternative items the inter-relation of rates of duty would get so frequently upset that one item carries the highest rate

at one time and another later. Further, this principle of applying the highest rate of possible alternatives is even now embodied in the Customs law in respect of composite goods—vide section 19, Customs Act, 1962.

4. I am, therefore, of the view that Rules 2 and 5 should be omitted and Rule 3(c) retained.

5. The Schedule as passed by the Committee at its 7th meeting is really a collection of chapters drafted

by various sub-committees. These chapters have been circulated to various trading bodies, as also the Collectors of Customs etc., and their comments are still awaited. After taking note of all these comments and after subjecting the different chapters to an overall review for the purpose of making the whole Schedule homogeneous, the Committee as a whole could have applied its mind to it. However, I will separately communicate to the Member-Secretary of the Committee my comments generally and with regard to individual items for such consideration and inclusion in the Schedule as is possible."

CHAPTER 3

The Export Schedule

3.1. We have given in Appendix 9 a brief history of the Export Tariff. It will be readily agreed that the scope for export duties under present conditions is not appreciable. In view of the compelling economic need to push up our exports, and the keen competition faced in regard to almost all our export commodities, Government, far from thinking of fresh export duties, have had progressively to remove the export duty on one commodity after another. As a result, although we have a somewhat impressive Export Schedule with 27 headings (including sub-headings), all these articles, with three exceptions, have been exempted from export duty through notifications under the Sea Customs Act, 1878, or the Customs Act, 1962. The importance of export duties as a source of revenue has correspondingly diminished: whereas in 1951-52, export duties amounted to Rs. 90.74 crores and accounted for over 38% of the gross customs revenue, the collection in 1964-65 was only Rs. 27 crores, or 07% of the gross customs revenue.

3.2. The principal question arising in connection with the revision of the Export Tariff Schedule is whether it should be confined to the very few commodities on which export duties are still leviable, or whether it should cover also some or all of the remaining commodities which form a part of the present Statutory Export Tariff Schedule (the Second Schedule to the Indian Tariff Act, 1934), but have been rendered ineffective by notifications under the Customs Act. The majority of the replies to our questionnaire support the view that there is no need to retain in the Export Schedule commodities on which export duties are not actually leviable, and are not likely to become leviable in the foreseeable future. It may be added that, while the Import Tariff Schedule is a comprehensive one and can logically cover a few articles which are free of duty, it would not be rational to continue to include indefinitely a large number of articles which are all free of export duty in a truncated Export Schedule. We consider that upon the whole the Export Schedule need cover only those articles which are subject to duty at present. If it becomes necessary to levy export duty on any other article, a suitable entry can

be added to the Schedule. The number of dutiable articles being so few, and unlikely to increase, the arrangement of the headings is not of much importance.

3.3. Of the three commodities on which export duty is still leviable, one is *mercury*, on which export duty was imposed in October 1952. The purpose of the duty was to curb speculative import and re-export of mercury. The situation which led to the imposition of this duty has long since ceased to exist, and there is no danger at all of any exports. At the present time the ineffectiveness of this duty from the standpoint of revenue may be judged from the fact that no export duty collection has been reported under mercury from 1955-56 onwards. We suggest that Government may consider whether in these circumstances this item should not be omitted altogether.

3.4. The present Export Tariff contains certain lengthy decimal fractions, which have made their appearance as a result of the conversion of certain quantities formerly expressed in the F.P.S. system to their exact equivalents in the C.G.S. system. We feel that these figures should be suitably rounded off, after taking the present trade practice into account. For instance, raw cotton is at present liable to duty if the staple length is upto and inclusive of 19.84375 millimetres, corresponding to a staple length of 25/32 inch. The Textile Commissioner has been consulted on this point, and in the light of his advice we consider that it would be sufficient for taxation purposes if two decimal places are taken, and a figure of 19.84 millimetres adopted. Similarly, the rate of duty on raw cotton is at present expressed as Rs. 25 per bale of 181.43696 kilograms. This rate used to relate to a bale of 400 lbs. We are informed that the trade practice now is, as it should be, to express the weight of the bale in round figures under the C.G.S. system, as 180 kilograms. We recommend that this latter figure should be adopted in the Export Schedule. Again, in the case of mercury, the present rate of duty is Rs. 300 per flask of 34.01943 kilograms, corresponding to 75 lbs. If our suggestion to omit this item altogether is not acceptable, we consider that it would be desirable to round off this figure also, by expressing the duty as Rs. 300 (or any other

figure considered appropriate) per flask with contents not exceeding 35 kilograms.

3.5. Taking the above recommendations into account, the Export Schedule can be put in the form shown in Part II of this report. As regards the numbering of the headings, we have considered the suggestion that it should follow that in the B.T.N. It appears to us that appropriate serial numbers would, in any case, have to be given to the headings in the Schedule, but it may be of advantage, particularly to foreign buyers, if the B.T.N. heading numbers corresponding to the headings in our Export Tariff were also indicated. A further column may be given for this purpose in the Export Schedule published by the Department of Commercial Intelligence and Statistics as part of the Indian Customs Tariff. There is no need for any formal identification with the B.T.N. headings or for otherwise making use of the B.T.N. in this connection, as the number of articles is very small, and there is hardly any information in the B.T.N. Explanatory Notes etc. which has any bearing on these articles. However, if fresh duties are imposed in future, or if it is otherwise found necessary, Government may consider inserting notes in the Export Schedule on the B.T.N. pattern so as to clarify the scope of the headings to the extent necessary.

3.6. In addition to the export duties figuring in the Second Schedule to the Indian Tariff Act, 1934, there are also export cesses, which are export duties levied under various other enactments, the proceeds however being linked with the development of specified industries etc. Of these, the most important is the Agricultural Produce Cess imposed under the Agricultural Produce Cess Act, 1940. These cesses are shown in a separate Schedule of the Working Tariff published by the Department of Commercial Intelligence & Statistics. As regards the commodities subject to the Agricultural Produce Cess, we find that the items have been arranged in alphabetical order. The rule followed in the arrangement of the other commodities subject to cess is not clear. No particular difficulties seem to have been experienced as a result of the present arrangement, and we do not think there is any strong reason for changing it. However, the D.G.C.I. & S. may consider the possibility of recasting the cess schedule in accordance with the sequence of the B.T.N.

3.7. We have not considered in any detail the question whether the Export Trade Control Schedule requires revision. If the Import Trade Control Schedule is taken up for revision, thought may be devoted to the Export Trade Control Schedule as well.

CHAPTER 4

Format of the Import Tariff Schedule

4.1. In contrast to the inherent simplicity of the Export Tariff Schedule, the Import Tariff Schedule will not only have to be quite detailed, but will also have to give much more information about rates of duty (standard, M.F.N. and preferential) and other matters. All this information has to be presented in such a manner as to ensure that the schedule does not become unwieldy and difficult to handle, and yet nothing important is lost sight of. In this connection, we have scrutinised the tariff schedules of a number of other countries, as well as our own.

4.2. It has been the practice in India to publish the Tariff Schedule in two different forms, which we call for convenience the "Statutory Schedule" and the "Working Schedule". Once every few years the Ministry of Law publishes the Indian Tariff Act, 1934, and the Import and Export Tariffs appear as the First and Second

Schedules to the Act. Notifications relating to exemptions or tariff values, and other information which is not contained in the Indian Tariff Act, do not figure in this publication, which contains only the Act and its Statutory Schedules. The Working Schedule, on the other hand, is published once or twice a year by the Director General of Commercial Intelligence and Statistics. It shows the effect of exemption notifications, the tariff values fixed for various articles, export cesses and similar information which, though not contained in the Tariff Act, is nevertheless of importance in day-to-day transactions. Until recently this publication included the Central Excise tariff, but from 1965 the latter is being published separately by the Director General of Commercial Intelligence and Statistics. The lay-out of the existing statutory Schedule and Working Schedule is shown below:—

(1) Statutory Schedule

Item No	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7

(2) Working Schedule

Item No	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of			Duration of protective rates of duty
				The United Kingdom	A British Colony	Burma	
1	2	3	4	5	6	7	8

NOTE.— 1 Tariff values are shown in the body of the Schedule, under the respective headings.

2 Exemptions are shown either as "footnotes" on the facing pages or as "general notes" at the beginning of the Schedule.

4.3. We consider that it is desirable to continue the present practice of issuing separately the Statutory Schedule and the Working Schedule, each of which has its own functional signifi-

cance. We recommend, for the reasons explained hereafter, that the lay-out of the two Schedules be as shown below:—

(1) *Statutory Schedule*

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty		
			Standard	U K	Other preferential areas
1	2	3	4	5	6

(2) *Working Schedule*

Heading No.	Sub-heading No. & description of articles	Nature of duty	Rate of duty				Particulars regarding exemptions, etc. ■	Corresponding R.I.T.C. Code Nos.
			Standard	M F N	U K	Other preferential areas		
1	2	3	4	5	6	7	8	9

4.4 In recommending the respective lay-out patterns, we have followed the principle that the Statutory Schedule should be limited to essential information, and should be as simple as possible. This would incidentally simplify the task of legislation for taxation or protective purposes. The Working Schedule, on the other hand, has to be as fully explanatory as possible. Moreover, we consider that the effective rates of duty should preferably be shown in the body of the Schedule, and not in separate notes. This arrangement would ensure that the Working Schedule shows at sight the effective position, and the chance of mistakes is reduced. It would be noticed that in the form suggested we have simplified the wording of the column headings. Perhaps it was considered necessary in the past to elaborate the column headings with a view to avoiding legal difficulties. However, the same result can be achieved by having simple column headings and suitably defining them either at the beginning of the Schedule or in the body of the Tariff Act. Similarly, instead of repeating the words "per cent ad valorem" wherever an ad valorem rate of duty has to be shown, we have used the sign "%" along with an explanation at the beginning which will

obviate any legal difficulty. It has been suggested that this sign can also be similarly dispensed with. This is a matter of convenience and we would leave it for Government to decide at the time of drafting the legislation.

4.5. Apart from the general simplification in wording, the lay-out of the Statutory Schedule as suggested by us incorporates the following changes:—

(a) We have omitted the heading "Duration of protective rates of duty" which appears in the existing Statutory Schedule. This information can easily be shown in the column for "Nature of duty": e.g. "Protective (upto 31st December, 1966)". We considered whether the column for "Nature of duty" could itself be omitted, but we have decided against this, as we were advised that it would lead to difficulties in the matter of legislation.

(b) Under the heading "Rate of duty", we have used the expression "Other preferential areas", instead of "British Colony" as in the existing Schedule. The change will be in consonance with the practice of continuing to grant the benefit of the preferential rate of duty to

British Colonies which have attained independence. The expression "Other preferential areas" will have to be suitably defined in the body of the Tariff Act. We have referred to this point in Chapter 5.

4.6. The Working Schedule should contain the same columns as the Statutory Schedule, with the addition of columns for the M.F.N. rate, particulars regarding exemptions, etc., and the corresponding statistical R.I.T.C. numbers. The column for the Burma rates, appearing in the present Working Schedule, has been dropped. The reasons for these changes are given below:—

(a) A separate column for the M.F.N. rate of duty has been considered necessary in order to bring out the concessions which we have given because of our GATT commitments or under bilateral trade agreements, or even in the absence of such agreements. Most of the existing GATT bindings were agreed upon in 1947. Since then the average level of duty has increased greatly, but the rates of duty on the bound articles have remained static, with the result that the extent of the concession is much greater at present, than it was when the rates were negotiated. Again, it has been our practice to extend the benefit of our M.F.N. rates of duty to all our trading partners, whether or not we are obliged to give them M.F.N. terms either under the GATT or under bilateral trade agreements. Since we do not make any distinction between the standard and the M.F.N. rates of duty, the unilateral concession which we have thus been extending, has frequently been lost sight of by our trading partners. By showing separately the standard and the M.F.N. rates of duty we shall be able to bring out clearly (i) the margin between the standard and the M.F.N. rates and (ii) the benefit which we are giving unilaterally to countries in respect of which we have no M.F.N. obligations. We have considered whether an M.F.N. column should be given even in the Statutory Schedule. However, we found that in the context of the Finance (No. 2) Act, 1965, Government now follow the policy of showing the full statutory rates of duty in the Tariff and giving effect to M.F.N. rates by notification. We have not, therefore recommended the inclusion of an M.F.N. column in the Statutory Schedule.

(b) Column 7 of the Working Schedule will show the numbers and dates of the exemption notifications relating to articles falling under each heading. The substance of the notifications will be given in the body of the Schedule, under the respective headings.

(c) We have included a column to show the R.I.T.C. code numbers, corresponding to each

tariff heading, in deference to the strong desire for this column on the part of users. Many foreign tariffs have a similar column. In view of the correlation between the B.T.N. and the R.I.T.C. (through the S.I.T.C., Revised), it is not difficult to establish the desired correlation with R.I.T.C. code numbers.

(d) A number of bodies suggested that the corresponding I.T.C. heading numbers should be shown against each tariff heading. We have not done so, for three reasons. Firstly, the I.T.C. Schedule is proposed to be revised, and until this is done, the numbers of the corresponding I.T.C. items would not be available. Secondly, the new I.T.C. Schedule is likely to be correlated to the revised tariff schedule or alternatively to the R.I.T.C. In either case the number of the relevant I.T.C. item can be found by referring to the number of the tariff heading or the R.I.T.C. item, as the case may be. Thirdly, we have also taken into account the need to make the best use of the available space.

(e) We have also left out the column for Burma rates of duty. There were, no doubt, special reasons for maintaining a separate column for this purpose, immediately after the separation of Burma from India. However with the passage of time we feel that there is no need for a column specially to show the Burma rates.

4.7. Apart from the format of the Working Schedule, the most important point is that of prompt publication and keeping it up-to-date through the prompt issue of amendments. We understand that Government have themselves been much exercised over this problem. It appears to us that it should not be impossible for a new edition of the Tariff to be published within a month or six weeks after the passing of the Finance Bill every year. If the Government Press is not in a position to ensure timeliness in printing, we suggest that the question of entrusting the work to private printers may be considered. We also recommend that a fresh edition of the tariff should be brought out whenever any special occasion arises, like the passing of the Finance (No. 2) Bill, 1965, which made substantial changes in the rates of duty.

4.8. We have also considered whether it would be preferable to print the Working Tariff in a loose-leaf form as is done in some foreign countries. In that event, the amendments could be printed quickly and made available soon after they came into force. As against this, a loose-leaf publication involves certain drawbacks which have been well set out as follows in a study made in the U.K.

(a) After the initial issue, the onus of bringing and keeping a loose-leaf tariff up-to-date would rest with the user and any lapse or omission on his part over a period would result in an inaccurate tariff being in use. In this view, most agents and importers would demand the bound volume since they could rely on getting a new and up-to-date copy each year.

(b) Continuous use would give a relatively short life to pages which were not fairly frequently reprinted.

(c) In the event of major tariff changes being made frequently, large numbers of pages would have to be reprinted.

4.9. From the point of view of cost, there may not be much to choose between the two ways. Taking all factors into consideration, we feel that there should be a loose-leaf edition as well as a bound edition. The loose-leaf edition would be most useful to Customs officials and major importers, who have sufficient familiarity with, and need for, the Tariff, to be able to keep it properly up-to-date and make full use of it. A bound edition may also be published for the use of those who prefer it in this form. The loose-leaf edition could also be entrusted to outside printers if the Government Press is not able to undertake the work involved in printing it, following up with corrections without loss of time, and ensuring the proper despatch of copies.

CHAPTER 5

Substantive provisions of the Indian Tariff Act, 1934 and the Indian Tariff (Amendment) Act, 1949.

5.1. Our terms of reference require us to review the substantive provisions of the Indian Tariff Act, 1934, the Indian Tariff (Amendment) Act, 1949, and other relevant Acts. In this Chapter we have concerned ourselves with the two Acts mentioned above. The Acts (without their Schedules) have been reproduced in Appendix 11.

Indian Tariff Act, 1934

5.2. The Tariff Act contains a number of substantive provisions relating to the levy of countervailing duties, protective duties, preferential duties, export duties, additional duty on bountied articles, a special import duty on sugar, etc. This Act was a consolidating measure bringing together the provisions of the various earlier Acts relating to the levy of customs duties. While the opportunity was utilised to recast the Import Tariff Schedule on a scientific basis within the framework of the draft League of Nations Nomenclature, the substantive provisions of the Tariff Act were a reproduction of the relevant provisions of the earlier Acts, particularly the Indian Tariff Act, 1894 and the Wheat (Import Duty) Act, 1931.

5.3. Since its coming into force on 1st January, 1935, the Indian Tariff Act of 1934 has been amended nearly a hundred times. While the amendments related mostly to the Import Tariff Schedule, they also included a few important changes in the substantive provisions of the Act. Following the devaluation of the rupee in September, 1949, and the subsequent outbreak of the Korean War, a wide disparity manifested itself as between internal and world prices of several export commodities and it was considered expedient for Government to take powers to impose or enhance export duties where desirable. Accordingly, a new Section 4A was inserted in the Tariff Act, vesting in the Government emergency powers to increase or levy export duties by notification subject to the post facto approval of Parliament. Again, in 1951, Section 3A was inserted, empowering the Government, upon the recommendation of the Tariff Commission, to impose a protective duty by notification wherever this was necessary for protecting the interests of an indigenous industry. The last major amendment, which was made in 1963, was

8 Comm.—4

the insertion of Section 2A, which was designed to simplify the procedure for the levy of countervailing duty. Some of the provisions have also been modified or repealed through recent legislation, particularly the Customs Act, 1962.

5.4. The Tariff Act is a concise enactment, with only twelve Sections. Most of these are enabling provisions which do not directly affect the day-to-day work of the Custom Houses. Of the remaining, the most important Section is the one prescribing the Schedules for the rates of import and export duties respectively. We have considered these two Schedules in detail in Chapters 2 and 3 of our Report. We now propose to deal with some of the other provisions.

Section 2A (*Levy of countervailing duty*).

5.5. The term "countervailing duty" connotes the additional import duty levied on those articles which would have been liable to excise duty had they been produced or manufactured in India. It has been pointed out to us that in the present circumstances it would be appropriate to call this a "compensatory duty" rather than a "countervailing duty." We would leave this suggestion for Government's consideration at the proper time. The authority for the levy of this duty is sub-section (1) of Section 2A of the Tariff Act. Sub-section (1A) prescribes the method of calculation of countervailing duty, when the central excise duty is on an *ad valorem* basis. The basis on which the countervailing duty is to be calculated is the value of the imported article as determined under Section 14 of the Customs Act, 1962 for charging the basic import duty, plus the basic import duty, any surcharge on this duty, and any regulatory duty. The example given below illustrates how the countervailing duty is calculated:—

Calculation of countervailing duty on plastic materials:

Assessable value under Section 14 of the Customs Act is Rs. 1000 (say)	
Basic duty at 60%	Rs. 600
*Regulatory duty at 10%	Rs. 100
Value for assessment of countervailing duty	Rs. 1700
Basic rate for central excise duty	20%
@Special central excise duty (surcharge)	20% of basic duty
Therefore excise duty for the time being leviable is	24%

Quantum of countervailing duty 24% of Rs. 1700=
Rs. 408

*If a surcharge on the basic duty were leviable, it would also be added at this stage.

@If a regulatory duty were leviable, it would also be added at this stage.

5.6. The levy of a countervailing duty equivalent to the central excise duty is not new in principle. However, in the past the countervailing duty was not levied in all cases but only on a few easily distinguishable articles. Since 1955 the number of central excise duties has increased several fold, and it has become the invariable practice to charge countervailing duty wherever a central excise duty is newly levied. At first this was done by adding in the Schedule itself, after the basic rate of duty, the words "plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty". However, as the number of excisable articles multiplied and began to include articles like internal combustion engines and electric motors, which cover a large number of headings in the Import Tariff, this system was found to be too cumbersome. Some simplification was sought through the specification of particular items such as engines and motors for the purpose of levying countervailing duty, but such attempts were not wholly satisfactory. Accordingly, a general provision was made in 1963 by inserting a new Section 2A in the Tariff Act, for a countervailing duty to be levied in all cases where a central excise duty was leviable on a like indigenous article. Provisions relating to the levy of countervailing duty on individual tariff items were simultaneously omitted.

5.7. While the above amendment simplified matters considerably, and made the Tariff Schedule more tidy, it had its drawbacks too. Under the old system there was the danger that, in the conditions of secrecy associated with the Budget, provision for the levy of countervailing duty might not be made in respect of all the affected headings. Omissions could be rectified only by legislation which was not always practicable. As against this, under the new system, since there is no indication against any individual heading that some of the articles covered by the heading may be liable to countervailing duty, there is the other danger that the Appraising Officer in the Custom House may overlook the existence of the countervailing duty and fail to levy it.

5.8. We have carefully considered the conflicting considerations and it appears to us that upon the whole it is preferable to have a general provision for the levy of countervailing duty,

subject to the precaution we suggest below. To lessen the risk of the countervailing duty on any article being overlooked, we recommend that the Working Schedule should contain a suitable indication such as an asterisk or the letter "(C)" against each heading which includes articles on which countervailing duty may be leviable. This is the practice followed in regard to the West German working tariff. The advice of the Secretariat of the Customs Co-operation Council, with whom the problem was discussed by our Member-Secretary, was also to the same effect.

5.9. The representatives of the trade, who evinced keen interest in the subject of levy of countervailing duty, had several objections to the present system. We deal below with the various points raised by them.

(A) Principle of automatic levy of countervailing duty and definition of 'like article'

5.10. A number of chambers and trade associations have suggested that countervailing duty should not be levied on an imported article automatically, and that the countervailing duty should be applied only if it is found to be essential, after taking into consideration relevant factors such as the comparative prices of indigenous and imported goods. They have urged that every case should be considered on merits, and that the impact of countervailing duty should not be such as to render it impossible for imported goods to compete fairly with the indigenous goods of the identical type.

5.11. In the past it was apparent that the policy of Government was to levy countervailing duty "where necessary" but in recent years the practice has been to levy it in every case, in accordance with the provisions of Section 2A of the Tariff Act. Since the purpose of this levy is to ensure that the indigenous manufacturer is not placed at a disadvantage *vis-a-vis* the direct importer of identical goods, we consider that there is room for providing some flexibility to the existing provision. While considering the levy of or increase in an excise duty, Government can simultaneously have it investigated whether a countervailing duty should necessarily be levied, and if so, whether it should be to the full extent of the excise duty or less. A fresh levy of or increase in excise duty may be accompanied by a countervailing duty only if and to the extent called for. We, therefore, recommend that Section 2A should be suitably amended to enable discretion to be exercised in this manner. This could be done by empowering Government to issue a notification fixing the quantum of countervailing duty (if any) to be levied, with the proviso that it should not exceed

the rate of central excise duty on a like indigenous article. In order that the power may be exercised in an objective manner, the Section may also lay down the guiding principles to be followed by Government in determining the quantum of countervailing duty to be levied.

5.12. Several Chambers have expressed the view that countervailing duty should not be levied if the identical type of article is not being manufactured in India. We understand that this was actually the position when countervailing duties were first levied on a large scale; but the process of finding out whether a particular variety of article was being manufactured in India or not had been fraught with serious administrative difficulties and inconvenience to the trade on whom fell the burden of proving that a particular variety of article was not being manufactured in India. It was in these circumstances that a provision was made to the effect that even if a like article was not being manufactured in India at the time, a countervailing duty would be leviable when an excise duty was imposed on the class or description of articles to which the imported article belonged.

5.13. We have carefully considered the pros and cons of the matter. We are of the view that the interpretation of the expression "Like article" should not be extended so far as to render an imported article liable to countervailing duty if the very same article, produced or manufactured in India, would not have been liable to central excise duty. The question remains whether countervailing duty should be charged in a situation where the imported article would have been liable to central excise duty if it had been produced or manufactured in India (i.e. it falls within the Central Excise definition) but an identical article is not at that time being produced or manufactured in India. We are of the view that there would be no inequity in charging to countervailing duty any imported article coming within the scope of the Central Excise item provided (and this is important) the scope of the Central Excise item tallies fairly closely with the range of articles which are known to be manufactured in India. We do not think it would be fruitful to go into the question whether an identical or "like" article is actually being produced or manufactured in India at any particular time. Apart from the administrative difficulty in establishing the fact of manufacture or otherwise, it is arguable that two articles can be competitive and can replace each other, without being identical in all respects. If actual manufacture were the criterion, it would be easy for a resourceful importer to frustrate the purpose of the countervailing duty by importing a very similar article, which can be put to the

same use, but with a shade of difference which will enable him to argue that an identical or even "like" article is not being produced or manufactured in India. Such a provision would be a fertile source of disputes and delays. Therefore, both in policy and practice, it is desirable not to go by actual manufacture, but to ensure the general equity of the provision by seeing to it that the Central Excise item covers by and large the type of goods which are known to be manufactured in India. Exceptional cases where there are good reasons for not charging countervailing duty, even though it is leviable, can be dealt with through the discretionary power which we have suggested.

5.14. We are aware that, in drawing up the headings in the Central Excise Tariff so as to cover mainly articles which are known to be produced or manufactured in India, it may become necessary to depart from the scope of the corresponding headings in the Customs Tariff. This appears to be unavoidable, though the levy of countervailing duty would certainly be simpler if the Central Excise headings closely followed the wording and scope of the corresponding headings in the Customs Tariff.

(B) Method of calculation of countervailing duty.

5.15. On this point, it has been represented that the inclusion of basic import duties in the assessable value of the article for the purpose of levying the countervailing duty amounts to the levy of a tax on tax, besides making the calculations complicated. It has accordingly been suggested that the assessable value for levying the countervailing duty should be the c.i.f. value under Section 14 of the Customs Act. One organisation has suggested that the assessable value for purposes of countervailing duty should be the assessable value for the purpose of levying the excise duty.

5.16. We understand that in another similar situation viz., in determining the level of tariff protection required, the Tariff Commission usually equates the ex-factory price of the indigenous article with the landed cost (including duty) of the imported article. The inclusion of duty cannot, therefore, be considered an innovation. While conceding that the provision tends to complicate the calculation of duty, we feel that there is no strong objection in principle to the present provision, which is also in line with the practice in a number of other countries.

5.17. We have given thought to one other point related to the scope of the levy of countervailing duty. Until recently, Section 2A of the Tariff

Act provided for the levy of countervailing duty on the imported article only in cases where an analogous central excise duty was leviable. There can be cases where central excise duty is leviable on the raw material or the component parts, but not on the complete article which they go into. For example, there is an excise duty on certain parts of bicycles, but not on complete bicycles. In such a case no countervailing duty is chargeable on the complete article when it is imported, although the component parts or the raw material which went into the corresponding indigenous article would have been charged to central excise duty or countervailing duty, depending on whether they were locally manufactured or imported. We observe that in such a case Article II.2(a) of the GATT contemplates the levy of countervailing duty on the complete article equivalent to the central excise duty on the components, and permits such a countervailing duty to be charged in addition to the basic duty at the bound rate.

5.18. Section 2A of the Tariff Act has recently been amended with a view to enabling Government to levy a countervailing duty equal to the excise duty leviable on a similar complete article manufactured in India, plus the excise duty on the components or raw materials going into the manufacture of such a complete article. It is not free from doubt if the amended provision also permits the levy of a countervailing duty equal to the excise duty on the components or raw materials in cases where there is no excise duty on the complete article. We recommend that this point may be examined by Government and that if necessary, the provision be further amended to enable such a countervailing duty to be imposed.

Section 3. . (Levy of duty where standard rate and preferential rate are specified)

5.19. This Section is intended to give effect to the Indo-U.K. Trade Agreement. We have no major suggestion to make regarding its provisions. However, as we have mentioned in Chapter 4, it is desirable to replace the expression "British Colony" in the First Schedule by a more suitable expression such as "Other Preferential Areas". The latter expression should also be defined in this Section. In addition to territories which are actually British Colonies, it should include a provision for extending preferential treatment to territories which were once British Colonies but have since become independent. This could preferably be done by notification, in order to bring out the distinction between the 'contractual' and 'non-contractual' preferences which we allow.

Section 4 (Power of Central Government to alter protective duties)

5.20. Sub-section (2) of this Section empowers Government to vary the rates of duty on cotton piecegoods of British manufacture falling under items 48(3) and 48(9) of the Import Schedule, for the purpose of giving effect to the provisions of Article 10 of the Indo-U.K. Trade Agreement. This provision appears to be otiose, particularly as exports of cotton piecegoods are now regulated by the "Long-Term Arrangement" agreed to under the auspices of the GATT. We, therefore, recommend the omission of the sub-section.

Section 8. (Additional import duty on bounty-fed articles)

5.21. This Section was originally inserted in 1899, when there was a rapid and large increase in the amount of bounty-fed sugar imported into India, especially from the Germany and Austria—Hungary of those days. As these imports were seriously affecting the important sugar industry of India, it was considered necessary to make this provision, enabling Government to impose countervailing duties on bounty-fed articles in order to preserve sugar cultivation in the country. The position today is entirely different as there is no danger at all of bounty-fed sugar imports. The provision has, however, been worded in general terms and its application is not restricted to sugar alone. We, therefore, think it would be desirable to retain this provision, with a proviso that if a notification is issued under this Section, Government should place it before Parliament. In view of the difficulty in ascertaining the exact amount of bounty or grant available to exporters in other countries, we also consider that it would be useful to provide for an inquiry to be made by the Tariff Commission in such cases, preferably before the issue of the notification.

5.22. We also observe that article XIX of the GATT permits countries to take emergency action to raise "bound" rates of duty where it is found that any product, even if it is not bounty-fed, is being imported in such increased quantities and under such conditions as to cause serious injury to domestic producers. There is, however, no provision in the Tariff Act or in the Tariff (Amendment) Act, 1949, empowering Government to take such action if and when necessary. We have examined whether a specific provision enabling Government to impose an additional duty by notification in such circumstances should be made. It seems to us that as our import controls preclude heavy imports of this nature there is no need for the insertion of a special enabling provision for using the right we have under the GATT.

Section 9.

(*Special import duty on sugar in certain cases*).

5.23 This Section was originally inserted in 1902. It was then found that the countervailing duties referred to in Section 8 failed to check the imports of bounty-fed sugar as, in addition to the bounties granted by their Governments, sugar exported from Germany and Austria-Hungary was bolstered by non-Government assistance linked to their cartel systems. However, the provision has now no significance whatever. This Section may, therefore, be omitted from the Act.

Section 11(2) and (3)

(*Power of Central Government to modify or remit certain duties*).

5.24 These provisions were first introduced through the Wheat (Import Duty) Act, 1931. Owing to the low price at which wheat was being imported into India, indigenous wheat was unable to compete with foreign wheat in the internal market. Since on account of the low level of world prices of wheat, little Indian wheat could find an outlet in foreign markets, it was considered all the more desirable that Indian wheat should not be excluded from a considerable part of the home market. Accordingly, wheat and wheat flour imported into the country were subjected to import duty. The duty was intended to remain in force purely for a temporary period. Simultaneously it was decided to take power to reduce or remove the duty by executive action should circumstances so change as to render the duty excessive or unnecessary.

5.25 Conditions have since changed radically, and wheat and wheat flour are now free of duty under the Tariff. In fact, the provisions of Section 11(3) are in conflict with the existing position under the Tariff. Since Government have full powers under Section 25 of the Customs Act, 1952, to reduce or remove the duty on any article, the provisions of Section 11(2) and (3) are even otherwise unnecessary and may be deleted from the Act.

General

5.26 There are a number of minor amendments, of a consequential nature or to improve the drafting, which may be made in the substantive provisions of the Act. We do not refer specifically to these, as we have no doubt that the Ministries concerned would be able to go into these points when the revised Tariff Bill is drafted.

Indian Tariff (Amendment) Act, 1949

5.27. This piece of legislation was enacted to give effect to the commitments undertaken by

India under the General Agreement on Tariffs and Trade (GATT). The Act contains eight Sections and three Schedules, A, B and C. The purpose of the important provisions is as explained below:

- (i) Section 3, together with Schedule A, amends the First Schedule to the Indian Tariff Act of 1934 to specify separately the commodities on which India agreed in 1947 to grant tariff concessions, and the concessional rates of duty applicable to them.
- (ii) Section 4 provides that the amendments relating to items covered by GATT commitments shall have effect only upto a specified date (now the 31st March, 1967). It also empowers the Government to modify these amendments by notification in the event of the Agreement ceasing to apply to India.
- (iii) Section 5 relates to some items (specified in Schedule C) in respect of which a commitment was made to continue duty-free treatment or not to increase the duty above 3%. It provides that upto a specified date (now the 31st March, 1967) duty shall not be imposed, or shall not be increased above 3%, as the case may be.
- (iv) Section 6 empowers the Central Government to issue notifications confining the concessional duties to countries which are parties to the GATT.
- (v) Section 8 provides that the decision of the Central Government on questions regarding the applicability of the Agreement shall be final.

5.28 The Act seems to have been conceived as a temporary amendment to the Tariff Schedule, to be renewed from time to time, and to lapse if and when India ceased to be a party to the GATT. The provisions of Sections 4 and 5 of the Act, by which the reduced GATT rates of duty were given effect to, have, therefore, to be renewed periodically, and this is now being done through the Finance Act every year. The fact that the amendments were temporary, and that, strictly speaking, the substantive headings are those which figured in the Indian Tariff Act, 1934, before it was amended by Act 1 of 1949, does not always seem to have been kept in mind. For instance, the rates of duty on tobacco [item 24(3)] and motorcars [item 75(1)] have been raised from time to time, as our commitment on these articles was only to abolish the margins of preference. The increases in duty were however, effected by amending, not Act 1 of 1949, but the Indian Tariff Act, 1934.

Apparently with a view to regularising the position, a provision was inserted in the Finance Act, 1958, to the effect that the continuance of the amendments referred to in Section 4 of the Indian Tariff (Amendment) Act, 1949 would be subject to the amendments made in the Tariff Act by any Act of Parliament passed after the commencement of the amending Act.

5.29. It will be seen that the continuance for several years of an Act which was framed as a temporary measure has led to complications. Moreover, the Act shows the GATT rates as standard rates of duty although they are really

'M.F.N.' rates. This constriction has indirectly come in the way of our reaping the fullest advantage in trade negotiations with non-GATT countries, who now get the M.F.N. benefit automatically. We have dealt with this point in some detail in Chapter 4. If, as contemplated there, the GATT rates of duty continue to be given effect to by notification, without figuring in the Statutory Schedule, most of the provisions of this Act, which give effect to the GATT rates of duty, can be allowed to lapse, and the few remaining provisions, e.g., Sections 6 and 8, can if still required be incorporated in the revised Tariff Act itself.

CHAPTER 6

Appellate machinery for deciding tariff disputes

6.1. The major objective of our enquiry has been to evolve an Import Tariff Schedule which will combine precision and simplicity and will minimise disputes between the trade and the Customs Administration. We are nevertheless aware that, however detailed and accurate a tariff classification may be, disputes regarding its practical application are bound to arise from time to time. The nature of the machinery provided for resolving such disputes is of considerable importance in ensuring not only that the economic health of the country is not damaged by the evasion of economic and financial enactments, but also that the citizen does not feel that in such matters the scales are weighted against him. The subject of appellate machinery, therefore, appears to us to be quite germane to the objective of our enquiry, and we have accordingly examined it at some length.

6.2. Our Customs Administration is controlled by the Ministry of Finance (Department of Revenue) through the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963. At each of the principal ports, there is a Collector of Customs who administers the Customs Act and other allied Acts with the aid of Assistant Collectors of Customs and other supporting staff. At Bombay and Calcutta there are also Additional and Deputy Collectors. For appellate work, there is a separate Appellate Collector of Customs who is also a departmental officer. This new arrangement was evolved in consonance with the Customs Act, 1962; under the Sea Customs Act, 1878, the Collectors and Additional collectors themselves functioned as appellate authorities.

6.3. In addition to the primary function of collection and safeguarding of revenue under the Customs Act, 1962, and the Indian Tariff Act, 1934, the Customs organisation is entrusted with duties under the Imports and Exports (Control) Act and certain prohibitory orders under the Foreign Exchange Regulation Act, the Petroleum Act, the Destructive Insects and Pests Act, the Agricultural Produce Cess Act, the Dangerous Drugs Act, the Arms Act and the like. In discharging their functions under these Acts, the senior officers have to undertake a considerable amount of adjudication.

6.4. The types of cases which lead to disputes between the trade and the Customs Department can be broadly classified as follows:—

- (i) Questions relating to classification (tariff or I.T.C.);
- (ii) Questions relating to valuation;
- (iii) Questions relating to the imposition of fines and penalties:
 - (a) Arising wholly or partly out of classification or valuation disputes [with reference to Section 111(d) or (m) of the Customs Act]; and
 - (b) Others

There can also be cases falling within more than one category, for example those involving both classification and valuation.

6.5. The procedure relating to appeals and revision applications against orders passed by Customs Officers is described in Sections 128, 130 and 131 of the Customs Act, 1962. Under Section 128, an appeal against a decision or order passed by an officer lower in rank than a Collector of Customs or an Additional Collector of Customs lies to the Appellate Collector, while an appeal against an order passed by a Collector of Customs or an Additional Collector of Customs lies to the Central Board of Excise and Customs.

6.6. Under the provisions of Section 130 of the Customs Act, the Central Board of Excise and Customs and the Collectors and Additional Collectors of Customs are empowered to modify or reverse within two years any order passed by an officer of Customs other than an order-in-appeal. Enhancement of fines, penalties etc. can be ordered under this Section only after giving a reasonable opportunity to the person concerned to show cause against such proposed order.

6.7. Revision applications against all orders-in-appeal passed by the Appellate Collectors or the Central Board of Excise and Customs under Section 128 of the Customs Act and against orders passed by the Board under Section 130, lie to the Central Government under Section 131 of the Customs Act

6.8. Revision applications against appellate orders passed by the Appellate Collectors are decided by Members of the Central Board of Excise and Customs in their capacity as ex-officio Joint Secretaries to the Government of India, while revision applications against orders passed by the Board are decided by the Secretary, Ministry of Finance (Department of Revenue).

6.9. There is no provision in the Customs Act for appeal to a court or other non-departmental authority.

6.10. The nature of the appellate machinery for Customs and Central Excise cases has in the past been examined and commented upon by several high-level bodies. Their comments are reproduced below:—

(1) Taxation Enquiry Commission (1955):

“Having examined the matter from the point of view of the need for moderating the claims of abstract justice by practical considerations of administrative efficiency, we think that it is not expedient to introduce in the Customs administration exactly the same type of appellate machinery as exists in income-tax. We would leave the present appellate powers of the Central Board of Revenue as they are, but suggest that revision petitions against the orders of the Central Board of Revenue or the Collectors of Customs should be disposed of by a Tribunal which should be independent of the Ministry of Finance and should consist of at least one judicial member who should be either a serving or a retired High Court judge, and one member who has had experience of Customs administration.”

(2) Customs Reorganisation Committee (1958):

“We agree with the (Taxation Enquiry) Commission’s views except to the extent that we consider that the association of a suitable representative of the import-export trade as an additional, or third, member of the tribunal would be an improvement and would help to secure more informed and therefore more objective, decisions.”

(3) Central Excise Reorganisation Committee (1963):

“Having considered these various points of view, we have come to the conclusion that the present procedure should continue with the exception that the revision

petition to the Government of India at the final stage should be abandoned and in its place should be set up an Appellate Tribunal. In other words, the original appeal to the Deputy Collector, Collector or the Central Board of Revenue, as the case may be, will continue but instead of the final stage, viz. the revision petition to Government, the assessee will have the right to appeal to the proposed Tribunal. This proposal is in accordance with the Taxation Enquiry Commission’s recommendation in regard to customs appeals. Whereas the existing revision petition procedure is confined only to points of law, we suggest that the Tribunal should deal also with the facts of the case. If this is not accepted, we see no point in creating this new body. The ultimate right of appeal to the Supreme Court on points of law will, of course, remain.

We consider that the Tribunal should consist of one member of status and judicial experience comparable to that of a serving or retired Judge of a High Court and one or two Members who have had working experience of technical excise work. It should not be subordinate to the Chief Central Excise Authority, although we see no objection to its being within the Ministry of Finance.”

(4) Estimates Committee (1959):

“These revision petitions are, however, again considered by the Chairman, C.B.R. even though as Additional Secretary to the Government and assisted by a Joint Secretary of Ministry of Law. The Committee feel that as a result the purpose of the law is not fulfilled. They therefore, recommend that the feasibility of setting up a separate Tribunal to deal with revision petitions independently of the Central Board of Revenue as suggested by the Taxation Enquiry Commission might be re-considered.”

(5) Law Commission (1958):

The Law Commission did not specifically examine the procedure for customs adjudications, but in the course of its observations on the need for a judicial review of administrative decisions in general, it has expressed itself in the following terms about the departmental adjudication of Customs offences:—

“It is surprising that duties of customs should be levied on sea and land frontiers under laws which leave not only

the determination of the duty but the levy of penalties of confiscation and fine to administrative officers and provide an appeal and revision to superior officers, prescribing no procedure whatever for the hearing of these appeals and revisions. Not infrequently under these Acts, the citizen is subjected to heavy penalties without any opportunity of a review by a judicial authority in matters of a clearly quasi-judicial nature.

The Commission did not make any specific recommendations about Customs adjudication, but the following amongst its recommendations regarding the review of administrative decisions in general are relevant to Customs adjudication:—

- “(a) In the judicial and quasi-judicial decisions, an appeal on facts should lie to an independent tribunal presided over by a person qualified to be a Judge of a High Court. He may be assisted by a person or persons with administrative or technical knowledge. The tribunal must function with openness, fairness and impartiality as laid down by the Franks Committee.
- (b) In the case of judicial or quasi-judicial decisions, an appeal or a revision on questions of law should lie to the High Court. Special machinery can, if necessary, be provided to assist the High Court Judge. The suggestions made by the Spens Committee may be (adopted) in this connection.”

6.11. Certain provisions of the General Agreement on Tariffs and Trade, 1948 (GATT), to which India is a signatory, are of interest in this connection:—

“Each contracting party shall maintain, or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures for the purpose, *inter alia*, of the prompt review and correction of administrative action relating to customs matters. Such tribunals or procedures shall be independent of the agencies entrusted with administrative enforcement and their decisions shall be implemented by, and shall govern the practice of, such agencies.....”

[Art. X, para 3(b).]

“The provisions of sub-paragraph (b) of this paragraph shall not require the elimination or substitution of procedures in

force in the territory of a contracting party on the date of this Agreement which in fact provide for an objective and impartial review of administrative action even though such procedures are not fully or formally independent of the agencies entrusted with administrative enforcement. Any contracting party employing such procedures shall, upon request, furnish the CONTRACTING PARTIES with full information thereon in order that they may determine whether such procedures conform to the requirements of this sub-paragraph.”

[Art. X, para 3(c).]

6.12. With a view to meeting criticism of this nature to some extent, the Government of India decided in 1956 that revision applications against orders-in-appeal passed by the Board should be considered jointly by two senior officers, one from the Ministry of Law and the other from the Ministry of Finance.

6.13. The customs law was comprehensively revised through the Customs Act, 1962. A Select Committee was also associated with the legislation at the appropriate stage. The demand for tribunals was not accepted, but a *via media* was found, of appointing Appellate Collectors who would not exercise executive powers under the Customs Act.

6.14. Nevertheless, from the replies to our questionnaire, and the evidence given before us, we found generally that the public were not satisfied with the present system. There was an almost unanimous demand for the establishment of independent tribunals to decide appeals against orders of Customs authorities. Frequent reference was also made to the system obtaining on the income-tax side.

6.15. The interpretation of the laws pertaining to the classification of imported articles for tariff purposes has been known to be a major factor in recent customs litigation in many countries. We have, therefore, tried to ascertain the actual procedures followed elsewhere. As may be observed from the summary given in Appendix 12, the practice is by no means uniform. Some foreign countries have tried to avoid the problem by not providing for Court review of such cases, but such a solution is unacceptable in countries like ours where judicial disposal is an ingrained national tradition. In most countries the solution is in the nature of a compromise between a strictly judicial approach and the need for a quick and informed decision and this concept may well point the way to us also.

6.16. The demand for decisions by courts or tribunals on customs and tariff disputes is based primarily on the following two premises:—

- (a) that justice cannot be done and manifestly be seen to be done, when the deciding authority is part of, or closely connected with, the Administration; and
- (b) that it should be possible to get authoritative judicial interpretations of important points of law, particularly when large amounts of money are involved.

6.17. On the other hand, some doubts were expressed regarding the advisability of setting up such tribunals. These centred mainly on the question of convenience to the trading public. Several persons who were, or had been connected with the Customs Administration, were apprehensive that such a system might lead to the prolonged detention of goods or the locking up of finance. It was pointed out that whereas on the income-tax side, delayed disposal of an appeal would be hardly a disadvantage to an assessee, if the payment of the disputed amount was not enforced in the meantime, in customs cases duty had to be paid before clearance, and delay in deciding an appeal would result in funds being blocked. Where import trade control was involved, there might even be confiscated goods which could not be cleared until a final decision was taken. The view was therefore expressed that the formal procedures of a tribunal might not be appropriate in connection with customs from being inexpensive and (on the whole) prompt, the Ministry of Finance and the Central Board of Excise and Customs were, under the present system, able to give *ex-gratia* relief in the matter of duty etc., which a tribunal concerned strictly with interpretation would not be able to do.

6.18. Another point which was stressed before us was that the issues in customs cases concerned not only taxes but also various trade and exchange controls, the implementation of which called for constant vigilance on the part of the scrutiny of additional duties imposed on bounty-Customs Administration so as to ensure that the

country's welfare was not jeopardized in any way. Where such cases are detected by the Customs authorities, penal action as considered appropriate by them is taken. Any authority charged with deciding appeals in such cases cannot be unmindful of the fact that the nation's interests are no less important than those of the individual. If such an authority were to take a very legalistic view and interpret the enactments strictly in their narrowest sense, it might happen that unscrupulous persons escape the consequences of their actions, and in the long run the economic stability of the country is endangered. It was, therefore, suggested that an appellate authority connected with the Customs Administration, but of sufficient status, detachment and authority, was able to do justice to both sides in a manner which might not be ensured if a purely judicial approach were adopted.

6.19. We have considered the above arguments very carefully and we feel on balance that a tribunal structure should be available in respect of tariff cases. The present system, whatever may be the advantages claimed for it, is due for change, particularly since it has been unfavourably commented upon by several bodies, and to date seems to have failed to satisfy the commercial public. We agree with the consensus of the opinions expressed before us, namely that the first appeal may lie to the departmental authorities as at present. A second appeal or revision petition may lie to the tribunal whose decision should be final, but with a provision for reference to the High Courts on points of law.

6.20. We do not propose here to go into details like the constitution of the tribunal, its location and so on. Obviously, however, the members of the tribunal should be persons of high status, wide administrative experience and knowledge of commercial practices and above all imbued with public spirit. We would not like to make any other specific recommendations but would point out that in view of the pressing need for satisfactory and acceptable arrangements for settling disputed points in regard to the principles of classification and issuing authoritative rulings in this regard, such a body should be independent of the concerned administrative departments.

CHAPTER 7

General matters

7.1. In reply to our questionnaire and in oral evidence the trading organisations and the public made suggestions on several points not directly connected with the Tariff. Some, such as those concerning customs valuation, were plainly outside our scope, and these have been forwarded to the concerned authorities for their consideration. We have, however, gone into the other suggestions which have a clear bearing on our work. We devote this chapter to such general issues.

The Tariff Commission

7.2. It appeared to us that the machinery of the Tariff Commission might with advantage be used by Government in all cases where a detailed and independent scrutiny, particularly with regard to costs etc. is called for. We have accordingly, in Chapter 5, recommended that a scrutiny of additional duties imposed on bountied articles under Section 8 of the Tariff Act, could be entrusted to the Tariff Commission.

7.3. When granting tariff protection to an industry, the practice now is that a new item characterised as 'protective' is generally created to cover the precise type of articles which are sought to be protected. To the extent that this involves a reshuffling of tariff headings, it militates against the continuity of the tariff and complicates the comparison of revenue statistics over a period of time. It might be possible to get over such difficulties by applying protective duties to existing tariff headings as such, provided their scope does not differ markedly from that of the articles sought to be protected. We would therefore suggest that, when the Tariff Commission recommends protection to a particular product or range of products, the Commission may consider whether it would be feasible to make its recommendation with reference to the existing tariff headings, rather than with reference to *ad hoc* descriptions which would necessitate the creation of new tariff headings.

Procedure for fixation of tariff values

7.4. Under Section 14(2) of the Customs Act, 1962, tariff values are fixed for certain articles whose valuation for purposes of current assessment of duty presents difficulties. These values are calculated so as to represent, as closely as

possible, what the assessable value of the article under Section 14(1) of the Customs Act is expected to be during the coming year. The tariff values are fixed after detailed discussion between the Director General of Commercial Intelligence and Statistics and the trade interests.

7.5. In calculating the tariff values, the Director General takes into consideration a number of points which are relevant to a fair estimate of the assessable value, such as the c.i.f. value of the articles prevailing at the principal ports, weighted according to the relative importance of the volume of trade in each port, the stock position of the articles in India, the anticipated future price trends, the licensing policy of the Government relating to the particular article, and the views of the principal Customs and Excise authorities, other Government bodies and trade interests. In the past, tariff values were based largely on the market value of the goods i.e. the local value, excluding duty but including post-importation charges. Under the new Customs Act however, assessment on the basis of market value has been given up and the tariff values are related instead to the landed cost of the replies received revealed a misapprehension importation charges.

7.6. Regarding the above procedure, the parties who replied to our questionnaire were generally in favour of its continuance but some of the replies received revealed a misapprehension that the fixation of tariff values is done every year with a view to augmenting the revenue receipts. We are satisfied on the other hand for reasons explained below, that the object of fixing tariff values is purely to facilitate assessment and eliminate the delays which are likely in regard to certain commodities if every consignment were to be individually assessed under Section 14(1) of the Customs Act. The present method ensures that no extra duty becomes payable merely because of scarcity conditions in India or any other extraneous reason. Moreover it may be pointed out that although the tariff values are now notified by the Ministry of Finance, the recommendations in this regard are made by the Director General of Commercial Intelligence and Statistics, who is not in any way connected with the collection of revenue. Suggestions regarding the inclusion in, or exclusion

from, the tariff value list of any commodity, or the tariff value of any commodity, are carefully examined by him in the light of data collected by him independently. It was also represented to us that the views of the actual users of the commodities should be taken into consideration. We have no doubt that the Director General of Commercial Intelligence and Statistics will keep this point in mind. Upon the whole the system is working satisfactorily and does not require modification.

Procedure for the issue of tariff rulings

7.7. An established tariff classification in one or more Customs Houses has occasionally to be changed as a result of a ruling issued by the Government of India or the Central Board of Excise and Customs. In such cases the present practice is that, where the ruling results in an article being assessed at a lower rate, refunds are allowed even in past cases (i.e. prior to the date of issue of the ruling) provided claims were made within the statutory time limit; however, where the ruling results in a higher duty, it is generally not made applicable to goods which have been imported and cleared before the date of issue of the ruling, although the Customs Act provides for the recovery of short levies even in such cases. This practice of not applying the letter of the law in cases where it would be detrimental to the interests of the assessee is now well established as a recognised benefit to the public. We therefore agree with the majority of those who made observations on this point in their replies to our questionnaire, that the present system may continue.

7.8. It was in this connection suggested to us that when a tariff ruling is issued, all prior cases in which a refund would result upon application of the ruling should be automatically reopened by the Department, whether or not any claim had been made by the parties, and refunds granted where due. We understand that at present, refunds are granted *suo motu* in such cases where the time limit for making a claim has not expired. To suggest that refunds should be granted in all cases irrespective of the time limit would mean in effect that the statutory provisions of the Customs Act requiring refund claims to be made within a prescribed time limit would be nullified. Administratively also, it would be inadvisable to place on the Department the burden of tracing out an unlimited number of old cases where refunds might be involved. We feel that the present procedure needs no change particularly since in individual hard cases it is always open to Government to relax the time limit.

Correlation with Import Trade Control Schedule and Statistical Schedule

7.9. We had, in Chapter 5 of our Interim Report, briefly considered the question of correspondence between the Tariff, I.T.C. and Statistical Classifications. Having been informed of the proposal to revise the I.T.C. Schedule and to base it on the R.I.T.C., we had recommended that, if it was not possible to modify the R.I.T.C. so as to align it with the B.T.N. (in which case, all the three schedules would be closely aligned), it would be desirable to align the I.T.C. Schedule with the Tariff Schedule and correlate it to the R.I.T.C. The R.I.T.C. has been adopted for the purpose of trade statistics from 1st April, 1965. We also understand that in the light of our interim recommendation, the Government have since decided to postpone the introduction of a new I.T.C. Schedule until the new Tariff Schedule has been finalised and to arrange for a new Schedule to be drawn up for the I.T.C. classification on the basis of the new tariff.

7.10. A number of suggestions were made in connection with I.T.C. matters in replies to our questionnaire and in oral evidence. The main suggestions were the following:—

- (a) There should be adequate correlation or cross-referencing of the Tariff and I.T.C. Schedules;
- (b) In case of doubts regarding I.T.C. classification the views of the I.T.C. authorities should prevail (whereas the views of the Customs authorities should prevail regarding interpretation of the Tariff); and
- (c) The trade should be associated with the informal meetings between the Customs and I.T.C. Departments at which questions regarding I.T.C. classification are discussed.

7.11. The shape of the I.T.C. Schedule involves a question of considerable importance. On the whole, we remain of the view that the I.T.C. Schedule should be aligned with the revised Tariff Schedule and correlated to the R.I.T.C. While the formulation of the I.T.C. policy, which requires detailed import statistics, would no doubt be facilitated if the I.T.C. Schedule were based on the R.I.T.C., the clearance of goods through customs would, on the other hand, be easier if the I.T.C. were aligned with the Tariff Schedule. We understand that the I.T.C. authorities are agreeable to the I.T.C. Schedule being based on the revised Tariff Schedule, for the purpose of ensuring the speedy clearance of cargo through the Customs, with further subdivisions to serve the needs of the I.T.C. policy,

and correlation to the R.I.T.C. to such extent as may be felt necessary. We feel however that the question needs further study from all angles.

7.12. Points such as whether the adoption of an I.T.C. Schedule closely linked with the Tariff Schedule would create difficulties in regard to the issue of import licences need to be weighed carefully. Again, although there is some force in the argument that the interpretation of the I.T.C. Schedule should be the concern of the I.T.C. authorities, there may be legal difficulties in requiring the Customs authorities to surrender their independent judgment when they are performing their quasi-judicial function of adjudication. To the extent that the interpretation of the revised tariff would benefit by reference to the B.T.N. Explanatory Notes and Classification Opinions, it would be of obvious advantage if the I.T.C. Schedule, which would be aligned with it, were also made subject to the same rulings and interpretations. It appears to us that these and other matters connected with the I.T.C. Schedule such as the suggestion to associate the trade with the informal meetings between the Customs and I.T.C. Departments should properly be made the subject of a separate study, and we do not, therefore, make any detailed recommendations in this regard at present. We are, however, of the view that the revised I.T.C.

Schedule should be introduced simultaneously with the revised Tariff Schedule, particularly as it is expected that these two Schedules would be closely aligned. A considerable amount of preparatory work would be necessary in regard to the new I.T.C. Schedule also, e.g. in converting existing quotas in terms of the new I.T.C. Schedule without entailing a possible loss of quotas. These and similar aspects could be considered in the course of the separate study which we have envisaged.

Amendments to the R.I.T.C.

7.13. The R.I.T.C. is, in the nature of things, considerably more detailed than the Tariff Schedule, and somewhat more so than the I.T.C. Schedule. To facilitate the collection of statistics of goods within a particular tariff or I.T.C. heading, it is highly desirable that a single R.I.T.C. heading should not correspond to more than one tariff heading or I.T.C. heading. In order to ensure this, it will be necessary, after the revised tariff schedule and I.T.C. schedule have been framed, to carry out the consequential revision of the R.I.T.C. This would be mainly by splitting up some of the existing R.I.T.C. headings, but the opportunity may be taken to make certain other improvements which have been suggested by the trade, the Sub-committees and the Secretariat of the Committee.

CHAPTER 8

Benefits and implications of the revised tariff schedule

8.1. The Import and Export Schedules have been drafted by the Committee, keeping constantly in mind the need to rationalise the classification to the maximum extent possible and to render it easy of application. The following are some of the advantages which we hope will accrue from the new Schedules:—

- (i) We have described in Chapter 2 the ways in which we have tried to make the revised Tariff as precise and specific as possible. We expect that, with the help of a comprehensive index, it will be possible to classify without difficulty the great majority of articles figuring in our trade.
- (ii) The aids to interpretation such as the Interpretative Rules, the Section and Chapter Notes, and the guidance available in the B.T.N. Explanatory Notes, will enable doubts to be resolved. The trading public are likely to have much greater confidence in a system which takes into account expert international opinion.
- (iii) The provision of separate headings or sub-headings for most of the important commodities in our import trade will make it possible for revenue distinctions to be applied, by adjusting the rate of duty on a whole heading or sub-heading and will help to reduce the number and complexity of exemption notifications.
- (iv) As mentioned in our Interim Report, the basing of our tariff on the B.T.N. will facilitate matters for those of our exporters who export goods to countries with B.T.N.-based tariffs, and for exporters of goods to India from those countries. Trade and tariff negotiations will also be facilitated.
- (v) The correlation of the tariff classification with the R.I.T.C., on the basis of which trade statistics are collected, will be of help to Government for Budget

purposes. It will also help to improve the accuracy of the trade statistics because the determination of the correct tariff heading, which is done with great care by the Customs Appraising Officers, will automatically determine the statistical heading or headings applicable.

- (vi) The adoption of a scientific decimal system of numbering will facilitate the use of mechanised methods of collection and compilation of revenue statistics.
- (vii) If, as we have indicated in Chapter 6 of our Report, the Tariff Schedule and the I.T.C. Schedule can be fully aligned, the day-to-day work of customs clearance would be greatly simplified.

8.2. In order to derive the full benefit of the new Tariff, certain essential requirements will have to be recognized and provided for:—

- (i) It will be necessary to acquire a sufficient number of copies of background documents and source material such as the Explanatory Notes and Classification Opinions of the Customs Co-operation Council.
- (ii) While we recognize that the Customs authorities will have to decide questions of classification in their best judgment, the advantage of adopting an international system of classification would be greatly enhanced if due regard is paid to the views of an expert body like the Customs Co-operation Council.
- (iii) It is also necessary, if the Tariff and Import Trade Control Schedules are closely aligned, that there should be effective liaison between the two controlling Ministries, viz., Finance and Commerce, to ensure that the two allied classifications are interpreted in a meaningful and co-ordinated manner from day to day.

CHAPTER 9

Measures in connection with the introduction of the new Tariff

9.1. We had described earlier the various advantages which may be expected to accrue from the revised tariff. It is of the greatest importance to make preparations well in advance for its introduction, and to ensure that both the trade and the Customs Department become fully familiar with it before it is actually put into operation. If this is not done, there is a danger that the transitional problems would give rise to difficulties and also engender resistance to the new tariff among those who are to work it in a usual practice, which would be detrimental to its success. The Collectors of Customs and the trade representatives with whom we discussed this important issue emphasized that both the officials and the trade should be given adequate opportunity to familiarise themselves with the new Tariff before it was put into full operation. We accordingly suggest the following steps in this regard for consideration of Government:—

- (i) To ensure that the trade becomes familiar with the new Tariff before it is brought into force, an adequate number of copies should be made available to the trade, free or at a reasonable price, three to six months in advance of the date of its coming into force to enable them to study and understand the new Schedule. This advance Schedule need not show the rates of duty.
- (ii) Simultaneous customs classification in the bills of entry against the old and new tariffs, on the lines of the "trial run" given in Britain and referred to in para 9.2, may be attempted at the major ports, for a short period. Copies of the Explanatory Notes to the B.T.N. should be made available to the Appraising staff for this purpose.
- (iii) It would be useful if officers fully conversant with the new tariff have discussions in detail with the Appraising Officers who will be operating it, so that the multitudinous minor doubts which are likely to arise can be cleared in advance.
- (iv) It should be ensured that an adequate number of technically qualified Appraising Officers are available for dealing

with specialised sections of the new tariff such as those relating to metals, machinery and chemicals. Facilities for in-service training may be arranged.

- (v) Particular attention should be paid to the problem of testing of samples by the Customs Laboratories wherever such testing is required to decide the classification of the goods. The new tariff, based on the B.T.N., aims at the maximum precision of definition and therefore necessarily makes a number of distinctions between different goods, based on factors which can be verified satisfactorily only by analytical processes. This may impose a greater burden on the Customs Laboratories than at present. We suggest that a careful assessment be made in advance of the capacity of these laboratories to meet the demands of the new tariff, so that by the time the revised tariff is brought into force, they are fully equipped with the testing equipment as well as trained personnel to ensure the effective and smooth working of the new schedule. We assume, in view of the need for expeditious clearance of cargo, that testing will be insisted upon only in cases where it is essential for safeguarding revenue or to verify compliance with the I.T.C. regulations.
- (vi) It has been pointed out to us that the present Tariff has held the field for more than three decades and both the Customs Administration and the trade have the benefit of reference to a number of rulings and precedents, which have accumulated over this long period, to solve the problems arising from its day-to-day application. Some of these rulings arise out of ambiguity or incompleteness in the wording of the tariff items, and to the extent that the revised tariff is more precise, such rulings would become largely redundant. On the other hand, there may remain some rulings which, like the B.T.N. Explanatory Notes, would serve as useful background material. A new edition of the Indian Customs Tariff Guide should therefore

be brought out well in time, to assist the trade and the Customs Administration in interpreting the new tariff.

9.2. The British B.T.N.-based Tariff adopted on 1st January, 1959, was published six months ahead of its introduction. Under the scheme devised by the British authorities, the importers and agents entered the new tariff classification on a slip attached to the bill of entry. The Appraising Officer checked the slip and it was returned to the importer or agent for his future guidance. In cases of difficulty, the slips were sent to headquarters for decision. Once a slip had been presented by an importer or an agent for a particular kind of goods, there was no need for him to present another slip for the same kind of goods. In respect of goods whose new classification was quite clear, the use of slips was not considered necessary. The "trial run" continued for six months and served the purpose of familiarising the staff and the public with the new tariff classification.

9.3. The transposition of the old tariff into a workable new tariff based on the B.T.N. will necessarily involve some changes in the existing margins of preference. Certain changes in the rates of duty on items bound under the GATT will also be inevitable because of the reclassification of marginal classes of goods. It is necessary that the modification of our commitments under the relevant Trade Agreements should be taken in hand in advance, for adjusting our international obligations in conformity with the revised Tariff Schedule.

9.4. The implementation of the new Tariff Schedule would require the enactment of a comprehensive Tariff Act, in replacement of the Indian Tariff Act, 1934. We presume that the trade and the Customs Administration would have become familiar with the revised Schedule in advance, as a result of the trial run which we have recommended. For the purpose of the trial run, it is not necessary to indicate the actual rates of duty leviable on individual articles. When the new rates are brought into effect, we would suggest that this may be done as in the case of the Finance Bill, where the rates are given effect to immediately on the introduction of the Bill, in order to avoid speculation and loss of revenue. Section 3 of the Provisional Collection of Taxes Act, 1931, which is invoked in these cases, provides that a declared provision shall cease to have the force of law on the expiry of the seventy-fifth day after the introduction of

the Bill. In view of its comprehensive nature, the Bill embodying the new tariff may have to be referred to a Select Committee for detailed consideration and it may not be possible to get it passed by Parliament within the time limit laid down in the Provisional Collection of Taxes Act. Moreover, the provisions of this Act are applicable to the imposition or increases of duty only and not to reductions. We therefore recommend that a suitable amendment of the above Act may be made in time in order to enable the provisions of the new Tariff Bill to be given immediate effect and to be kept in force until such time as it is passed into law. Alternatively, it may be possible to obtain the approval of Parliament to the new classification, before it is actually given effect by legislation. In that case no amendment of the Provisional Collection of Taxes Act would be necessary.

9.5. There is one other matter which we consider to be of great importance. While we hope that the revised tariff will to a great extent reduce disputes and lead to quicker clearance of consignments it should be borne in mind that difficulties can arise through lack of the right type of personnel to operate the tariff. If the Appraising Officer is not of the right calibre, or is not happy in his job or does not have adequate confidence to take decisions without unnecessary references to his superiors, difficulties are inevitable. It has been represented to us that the status and emoluments of Appraising Officers at present are not such as to attract the best type of men. Many bright young persons who take up Appraisers' posts are found to leave fairly soon, either for outside jobs or on appointment by selection to higher executive posts within the Customs Department. We feel that this matter deserves serious consideration from Government, with a view to ensuring that the conditions of service of the Appraising staff are such that good men can be attracted and retained.

9.6. The Committee has few other suggestions to make regarding the manner and method of implementing the proposed revision of the Customs Tariff but will be happy to advise on any points arising in connection with the implementing legislation, as soon as policy decisions have been taken. We conclude with the hope that the economy of our country will make great advances in the coming years. In order that the Tariff may keep pace with our economic progress, a further comprehensive review of the Tariff may be thought of after another 10 to 15 years.

CHAPTER 10

Summary of conclusions and recommendations

(The figures in brackets refer to paragraphs of the report)

Chapter 1—Introduction

10.1. The Committee has proceeded on the basis (indicated in its Interim Report and approved in general terms by Government) that the revised Tariff Schedule should adopt the broad structure of the Brussels Tariff Nomenclature (B.T.N.) with such contractions and expansions as might be necessary in the light of the country's trade pattern, development needs and other factors, and that in opening sub-headings, reference should be freely made to the Revised Indian Trade Classification (R.I.T.C.) (1.6.).

10.2. It would be desirable to align the I.T.C. Schedule with the revised Tariff Schedule. If possible, the R.I.T.C. may also be modified and aligned with the B.T.N. and the revised Tariff Schedule (1.7).

Chapter 2—Framework of the revised Import Schedule

10.3. The present Tariff Schedule was introduced in 1934, and some of the individual headings pertain to a much earlier period. The Schedule no longer conforms to the changed pattern of India's imports (2.2).

10.4. Some important qualities to be looked for in a tariff classification are (a) logical sequence of headings; (b) precision in definition; (c) simplicity of wording; (d) international comparability; (e) bearing on the emerging trends in the national economy; and (f) machinery for settling doubts and disputes (2.6).

10.5. The Customs Co-operation Council, which administers the B.T.N., has published Explanatory Notes and Classification Opinions to assist in its interpretation. These will not however have any binding force on India, so long as she is not a party to the Nomenclature Convention sponsored by the Council (2.9).

10.6. The U.A.R. and Japan are in a somewhat similar position to India. Both have based their tariffs on the B.T.N., though they have not become parties to the Nomenclature Convention (2.11).

10.7. The new Tariff Schedule follows broadly the framework of the B.T.N., with its headings, section and chapter notes, and interpretative rules. Sub-headings have been opened according to the needs of India, mainly for the following purposes: (1) to provide for differences in the rates of duty, (2) to specify individual articles of importance, (3) to show separately articles subject to a protective duty, (4) to show separately articles in respect of which India is bound, under the GATT, not to exceed certain 'bound' rates of duty, and (5) to show separately handicraft and handloom goods (2.12).

10.8. In some cases, there is a problem involved in providing a single heading or sub-heading for closely similar articles, because some of them are entitled to a preferential rate of duty under the Indo-U.K. Trade Agreement. In the course of the Kennedy Round of negotiations under the GATT, the opportunity should be taken to secure the concurrence of the U.K. and other concerned countries to the amalgamation of headings or sub-headings in such cases (2.13).

10.9. Separate sub-headings have been provided for articles covered by exemption notifications which appear to be of a permanent nature, but generally not for conditional exemptions. Some of these sub-headings may be dropped if Government consider it preferable to continue the exemption notifications (2.14).

10.10. In drafting the revised Schedule, the general approach has been towards the elaboration of headings and specific listing of products to the extent possible. Where appropriate, however, headings have been merged or condensed (2.17, 2.18).

10.11. When the Schedule has been finalised, a detailed alphabetical index may be compiled, which would be of great help in finding out the classification of any given article (2.18).

10.12. The Chapter of the present Tariff relating to machinery is based on the report of the Lloyd Committee of 1922. The position has since changed greatly. In two important respects,

namely, as regards incomplete plants and unfinished component parts, the effect of the Committee's recommendations has been to discourage the growth of an Indian machine-building industry. The adoption of a B.T.N.-based tariff would help to overcome these two major difficulties (2.20).

10.13. The figure of 1 4 horse power at present adopted as a dividing line, above which machinery qualifies for assessment at a lower rate of duty, should be given up. Distinctions based on horse-power or otherwise may be drawn within each of the different types of machinery, depending on their nature and use (2.21).

10.14. A general provision has been made to help in the classification of component parts of machinery and other articles (2.22).

10.15. The terms bar, rod, plate, sheet, strip etc. used in the headings of the tariff in connection with iron and steel are now interpreted according to certain executive instructions of the Central Board of Revenue issued in 1934. The B.T.N. has its definitions of these and similar terms and these definitions have been adopted in the new Schedule (2.23).

10.16. The simplification of the rate structure of the Tariff through the Finance (No. 2) Act, 1965, has enabled the headings for iron and steel to be further simplified (2.23).

10.17. The items relating to textiles have also been simplified, partly as a result of the rationalisation of the rate structure (2.24).

10.18. The practice of having lower "differential" duties for goods of British manufacture to which the Indo-U.K. Trade Agreement does not apply, may be given up (2.25).

10.19. A decimal numbering system has been adopted in the new Schedule. This will facilitate mechanical or electronic tabulation of statistics (2.26).

10.20. Sub-headings have been opened wherever necessary, under the main headings. Generally, the sub-heading for articles "not elsewhere specified" has been placed first, and sub-headings for specified articles thereafter (2.27).

10.21. The numbering of the headings in the new Schedule follows the numbering in the B.T.N. Where a number of B.T.N. headings have been merged together, the draft Schedule uses an oblique (/) sign to indicate which headings have been merged. It has been

recommended that in such cases a four-digit number corresponding to the most important of the headings merged may be used (2.27, 2.28).

10.22. The section and chapter notes of the B.T.N. have been preserved in the new Tariff Schedule with necessary additions and omissions. The most important departure from the B.T.N. is in regard to heading No. 84.66 of the new Tariff for capital machinery etc., corresponding to item 72A of the existing Tariff. A new Chapter No. 100 consisting of a single heading has been provided to cover articles of personal baggage, corresponding to item 87A of the existing Tariff (2.29).

10.23. The B.T.N. interpretative rules have been adopted and amplified, with particular reference to (a) incomplete articles, (b) semi-finished articles, and (c) classification in accordance with predominant use. Provision has been made for Government to notify the criteria to be applied in deciding essential character, ordinary use etc., for the purpose of these rules. The rules directing classification under the item carrying the highest rate of duty has been omitted (2.30, 2.31).

10.24. The new Schedule is closely related to the B.T.N., so that full advantage can be taken of the Explanatory Notes and Classification Opinions published by the Customs Co-operation Council (2.32).

10.25. In course of time it should be possible to bring the Tariff sub-headings gradually in line with the corresponding statistical sub-headings. Many of the Tariff sub-headings which have been opened in order to provide for existing differences in duty can be omitted by combining sub-headings relating to similar articles under a single sub-heading with an appropriate rate of duty (2.33).

10.26. The new Schedule has been drafted from an operational rather than a strictly legal standpoint. Changes for legal and drafting purposes, or for ensuring uniformity throughout the Schedule, may be made wherever necessary (2.34).

Chapter 3. The Export Schedule

10.27. Out of 27 headings and sub-headings in the Export Tariff Schedule, all, but three have been rendered ineffective through exemption notifications. The possibility of the export duties being reimposed is remote. (3.1).

10.28. The Export Tariff Schedule should be revised to cover only those articles which are subject to duty at present. (3.2).

10.29. As mercury is not exported nowadays, Government may consider omitting this item from the Export Tariff Schedule. (3.3).

10.30. The present Export Tariff contains certain lengthy decimal fractions resulting from the conversion of certain quantities formerly expressed in the F.P.S. system to their exact equivalents in the C.G.S. system. These figures should be suitably rounded off after taking the present trade practice into account. (3.4).

10.31. An additional column should be provided in the Export Schedule as published by D.G.C.I. & S., to indicate the B.T.N. heading numbers corresponding to the headings in the Export Schedule. (3.5).

10.32. There is no need for any formal identification of the headings in the Export Tariff Schedule with the B.T.N. headings or for otherwise making use of the B.T.N. in this connection. However, if fresh export duties are imposed in future or if it is otherwise found necessary, Government may consider inserting notes in the Export Schedule on the B.T.N. pattern. (3.5).

10.33. The D.G.C.I. & S. may consider the possibility of recasting the Export Cess Schedule in accordance with the sequence of the B.T.N. (3.6).

Chapter 4—Format of the Import Tariff Schedule

10.34. It is desirable to continue the present practice of publishing separately the Statutory Schedule and the Working Schedule, each of which has its own functional significance. (4.3).

10.35. The Statutory Schedule should be limited to essential information, while the working Schedule should be as explanatory as possible. Formats have been suggested for the two Schedules. (4.4).

10.36. The Working Schedule should contain a separate column for the M.F.N. rate of duty in order to bring out the concessions which have been given because of GATT commitments or under bilateral trade agreements or even in the absence of such agreements. A column for R.I.T.C. code numbers has been added to the Working Schedule, while the column for Burma rates of duty has been omitted. (4.6).

10.37. The substance of exemption notifications may be shown in the body of the Working Schedule, under the respective headings. (4.6).

10.38. The Working Schedule has to be published promptly and kept up-to-date. If the Government Press is not in a position to ensure timeliness in printing the Working Schedule, the

question of entrusting the work to private printers should be considered. (4.7).

10.39. A fresh edition of the Working Schedule should be brought out whenever substantial changes are made in the rates of duty. (4.7).

10.40. The Working Schedule should be printed both in a loose-leaf form and in a bound form. (4.9).

Chapter 5—Substantive provisions of the Indian Tariff Act, 1934 and the Indian Tariff (Amendment) Act, 1949.

10.41. It is desirable to have a general provision for the levy of countervailing duty as at present, but a better name such as "compensatory duty" may be used for this duty. However, to lessen the risk of the countervailing duty on any article being overlooked the Working Schedule should contain a suitable indication against each heading which includes articles on which countervailing duty may be leviable. (5.5, 5.8).

10.42. A fresh levy of or increase in excise duty should be accompanied by a countervailing duty only if and to the extent called for. Section 2A of the Indian Tariff Act may be suitably amended to enable Government to fix the quantum of countervailing duty by notification, subject to guiding principles which may be laid down. (5.11).

10.43. It is convenient and not inequitable to levy countervailing duty on any imported article coming within the scope of the corresponding Central Excise item without enquiring whether an identical article is actually being produced in India. It should however be ensured that the scope of any Central Excise tariff item tallies fairly closely with the range of articles known to be manufactured in India. (5.13).

10.44. While the existing provision for the calculation of countervailing duty based on the landed cost inclusive of basic import duties tends to make the calculation complicated, there is no strong objection in principle to this provision which is in line with the practice in a number of other countries. (5.16).

10.45. The existing provision for the levy of countervailing duty may be amended to enable the levy of a countervailing duty equal to the Excise duty on the components or raw materials in cases where there is no excise duty on the complete article. (5.18).

10.46. It is desirable to replace the expression "British Colony" in the First Schedule to the Tariff Act by a more suitable expression such as 'Other Preferential Areas'. (5.19).

10.47. A provision should be made that any notification issued under Section 8 of the Tariff Act imposing an additional duty on bounty-fed articles should subsequently be placed before Parliament. (5.21).

10.48. In view of the safeguard provided by Import Trade Control, there is no need for the insertion of a special provision in the Tariff Act to take emergency action to raise bound rates of duty as permitted under article XIX of the GATT. (5.22).

10.49. Section 4(2) of the Tariff Act, which empowers the Government to vary the rates of duty on cotton piecegoods falling under items 48(3) and 48(9) of the Import Schedule, is otiose and should be omitted from the Act. Sections 9, 11(2) and 11(3) may similarly be omitted. (5.20, 5.23, 5.24).

10.50. Having regard to the difficulties which have arisen in maintaining the Indian Tariff (Amendment) Act, 1949, as a separate and temporary enactment, and the present practice of the Government of giving effect to GATT rates of duty by notification, most of the provisions of that Act can be allowed to lapse, and the few remaining provisions can if still required be incorporated in the revised Tariff Act. (5.28, 5.29).

Chapter 6—Appellate machinery for deciding tariff disputes.

10.51. However detailed and accurate a tariff classification may be, disputes regarding its practical application are bound to arise. The nature of the machinery provided for resolving such disputes is of considerable importance. (6.1).

10.52. The types of cases which lead to disputes between the trade and the Customs Department arise out of (i) questions relating to classification (Tariff or I.T.C.); (ii) questions relating to valuation; and (iii) questions relating to the imposition of fines and penalties. (6.4).

10.53. At present, appeals and revision applications against orders passed by Customs officers lie only to departmental authorities. (6.5 to 6.9).

10.54. Several independent bodies have suggested that there should be a provision for Tariff cases being taken before an independent body such as a tribunal. (6.10).

10.55. The appointment of Appellate Collectors who do not exercise executive powers has

not satisfied the public. There is an almost unanimous demand for the establishment of independent tribunals to decide appeals against orders of the Customs authorities. (6.13, 6.14).

10.56. The practice in foreign countries is not uniform, being often in the nature of a compromise between a strictly judicial approach and the need for a quick and informed decision. (6.15).

10.57. The demand for decisions by courts or tribunals in tariff disputes is based primarily on the premises that (a) justice cannot be done and manifestly be seen to be done, when the deciding authority is part of, or closely connected with, the Administration; and (b) it should be possible to get authoritative judicial interpretations of important points of law, particularly when large amounts of money are involved. (6.16).

10.58. The present system of deciding appeals in Tariff cases is due for change, particularly since it has been unfavourably commented upon by several bodies and seems to have failed to satisfy the commercial public. (6.19).

10.59. While the first appeal may lie to the departmental authorities as at present, a second appeal or revision petition should lie to a tribunal, with a provision for reference to the High Courts on points of law. (6.19).

10.60. The members of the tribunal should be persons of high status, wide administrative experience and knowledge of commercial practices, and imbued with public spirit. The tribunal should be independent of the concerned administrative departments. (6.20).

Chapter 7—General matters

10.61. The machinery of the Tariff Commission might with advantage be used by Government in all cases where a detailed and independent scrutiny, particularly with regard to costs etc. is called for. (7.2).

10.62. When recommending protection to a particular product or range of products, the Tariff Commission may consider whether it would be feasible to make its recommendation with reference to the existing Tariff headings, rather than with reference to *ad hoc* descriptions which would necessitate the creation of new headings. (7.3).

10.63. The present procedure for the fixation of tariff values is working satisfactorily. However, the D.G.C.I.&S. may take into account the

views of the actual users also when recommending the tariff values, if this is not already being done. (7.6).

10.64. The present practice of the Customs authorities, of giving retrospective effect to a tariff ruling, only when it is in favour of the trade, may continue. (7.7).

10.65. It would not be advisable to place on the Customs Department the burden of granting refunds in old cases affected by a tariff ruling without claims being put in by the assessee concerned. (7.8).

10.66. Matters connected with the revision of the I.T.C. Schedule may be made the subject of a separate study. (7.11).

10.67. The I.T.C. Schedule should be revised so as to be aligned with the revised Tariff Schedule and correlated to the R.I.T.C. (7.11).

10.68. The revised I.T.C. Schedule should be introduced simultaneously with the revised Tariff Schedule. Care should be taken to see that the change to the new I.T.C. Schedule does not result in a loss of quotas. (7.12).

10.69. To facilitate the collection of statistics of goods within a particular Tariff or I.T.C. heading, the R.I.T.C. should be suitably revised to ensure that a single R.I.T.C. heading does not correspond to more than one Tariff heading or I.T.C. heading. The opportunity should also be taken to make certain other improvements in the R.I.T.C. (7.12).

Chapter 8—Benefits and implications of the revised Tariff Schedule

10.70. With the help of a comprehensive alphabetical index, it will be possible to classify without difficulty the great majority of articles figuring in the import trade. [8.1(i)].

10.71. The aids to interpretation such as the Interpretative Rules, the Section and Chapter Notes, and the B.T.N. Explanatory Notes, will enable doubts to be resolved satisfactorily. [8.1(ii)].

10.72. The provision of separate headings or sub-headings for important commodities will help to reduce the number and complexity of exemption notifications. [8.1(iii)].

10.73. Matters will be facilitated for exporters of goods to countries with B.T.N.—based tariffs and for exporters of goods to India from those countries. Trade and tariff negotiations will also be facilitated. [8.1(iv)].

10.74. The correlation of the Tariff classification with the R.I.T.C. will be of help to Government for Budget purposes and will also improve the accuracy of trade statistics. [(8.1(v))].

10.75. The adoption of a scientific decimal system of numbering will facilitate the use of mechanised methods of collection and compilation of revenue statistics. [(8.1(vi))].

10.76. A full alignment of the Tariff and the I.T.C. Schedules would greatly facilitate the day-to-day work of Customs clearance. [8.1(vii)].

10.77. In order to derive full benefit from the new Tariff, it will be necessary to acquire a sufficient number of copies of background documents and source material such as the Explanatory Notes and Classification Opinions of the Customs Co-operation Council. [8.2(i)].

10.78. The advantage of adopting an international system of classification would be greatly enhanced if due regard is paid to the views of an expert body like the Customs Co-operation Council. [8.2(ii)].

10.79. If the Tariff and Import Trade Schedules are closely aligned, there should be effective liaison between the Finance and Commerce Ministries, to ensure that the two allied classifications are interpreted in a meaningful and co-ordinated manner. [8.2(iii)].

Chapter 9—Measures in connection with the introduction of the new Tariff.

10.80. It is of the greatest importance to make preparations well in advance for the introduction of the new Tariff and to ensure that both the trade and the Customs Department become fully familiar with it before it is put into operation (9.1).

10.81. Copies of the revised Tariff should be made available to the trade free or at a reasonable price, three to six months in advance of the date of its coming into force. This advance Schedule need not show rates of duty. [9.1(i)].

10.82. Simultaneous Customs classification in the bills of entry against the old and the new Tariff, on the lines of the 'trial run' given in Britain, should be attempted at the major ports for a short period. [9.1(ii)].

10.83. Officers fully conversant with the new Tariff should hold discussions with the Appraising Officers at the ports, to clear the minor doubts likely to arise in its practical application. [9.1(iii)].

10.84. An adequate number of technically qualified Appraising Officers should be made available for dealing with specialised sections of the new Tariff. [9.1(iv)].

10.85. A careful assessment should be made in advance of the capacity of the Customs Laboratories to meet the demands of the new Tariff. [9.1(v)].

10.86. A new edition of the Indian Customs Tariff Guide should be brought out well in time, to assist the trade and the Customs Administration in interpreting the new Tariff. [9.1(vi)].

10.87. Modification of the relevant trade agreements should be taken in hand in advance for adjusting our international obligations in conformity with the revised Tariff Schedule (9.3).

10.88. The Bill for the introduction of the new Tariff Schedule should be given immediate effect and for this purpose the Provisional Collection of Taxes Act, 1931 may be suitably amended in advance, if necessary. Alternatively, it may be possible to obtain the approval of Parliament to the new classification before it is actually given effect by legislation. (9.4).

10.89. In order to avoid the difficulties which are likely to arise if the right type of personnel are not available to operate the Tariff, Government may look into the conditions of service of the Appraising staff. (9.5).

10.90. In order that the Tariff may keep pace with the economic progress of the country, we recommend that a further comprehensive review of the Tariff may be undertaken after another 10 or 15 years. (9.6).

CHAPTER 11

Acknowledgements

11.1. The framing of a Tariff Schedule suited to the needs of a large country with a developing economy is a task beset with difficulty, the more so when other factors have to be taken into consideration, such as the existing duty structure and the effect of international commitments. Other countries have taken as long as three to five years for drafting new Tariff Schedules. That we in India have been able to complete the task in well under two years is due largely to the assistance which was so freely given to us by those who were concerned with our work, or whom we approached.

11.2. The views expressed by the public, both in their replies to the questionnaire and in their oral evidence, have been of great value to us. We also received much help from Government. We have benefited from the inspiring initial lead given by the Commerce Minister, Shri Manubhai Shah and the unfailing encouragement received from the Commerce Secretary, Shri D. S. Joshi; we have also received the fullest co-operation from the concerned officers and staff of the Ministry of Commerce. In the light of the complexity of our task, Government's prompt acceptance of our basic approach as contained in the Interim Report has been a source of encouragement to us in undertaking the detailed drafting of the Import Schedule; and the drafting work itself would not have been possible without the whole-hearted co-operation of the members of the public, representatives of Export Promotion Councils and Government officials and outside experts who were included in the Sub-committees.

11.3. In view of the close connection of our work with the Customs Administration, continuous touch had to be maintained with the Senior Officials of the Central Board of Excise and Customs. Our thanks are due to the Board, and particularly to the Chairman, Shri B. N. Banerji, and the Member (Customs), Shri D. P. Anand, both of whom readily gave of their time and the benefit of their wide experience to the Committee. Our Acts Sub-committee was considerably helped by the intimate background knowledge brought to bear on its discussions by Shri K. Narasimhan, Officer on Special Duty dealing with Central Excise matters. The arrangement readily agreed to by the Board, of

providing Customs officials conversant with various groups of commodities to act as Member-Secretaries of the concerned Sub-committees, has proved an invaluable asset to us in ensuring that the drafting of the tariff chapters was done with full awareness of the day-to-day needs of the Appraising staff, who will have to apply the Tariff in practice.

11.4. Our work naturally threw up various questions concerning the Tariff Commission. We are indebted to the Chairman of the Tariff Commission, Shri M. P. Pai, for this advice on such points even at short notice.

11.5. Since the draft Schedules are meant to form part of the Tariff Act, our Committee has had to concern itself to an unusual extent with legal and drafting matters. In this process several problems arose, and we frequently felt the need for legal advice. Shri K. K. Sundaram, Joint Secretary in the Law Ministry, was kind enough to join our Acts Sub-committee, and also attended some of our main meetings as a special invitee. We are grateful to Shri Sundaram for the trouble he took in studying our problems and for his valuable advice on points of difficulty.

11.6. We wish to make special mention of Collectors of Customs Shri M. G. Abrol in Calcutta, Shri M. A. Rangaswamy in Bombay and Shri B. Sen in Madras, who helped us greatly by providing excellent facilities for the meetings of the Committee and its Sub-committees, and also by giving us the benefit of their views, which, coming from the senior officers administering the Tariff, had particular authority and force.

11.7. We have been helped by other Government Departments and officers too numerous to mention individually, but acknowledgment should be made of the Department of Commercial Intelligence and Statistics, and the valuable technical assistance given to us by Shri A. S. Prakasa Roy, Deputy Director-General, and Shri R. N. Mukherjee, Superintendent in that Department.

11.8. Abroad, Shri K. B. Lall, our Ambassador for Economic Affairs in Europe, took a deep

interest in the work and progress of the Committee. The officers of the Mission in Brussels, particularly Shri S. Narasimhan, First Secretary (Economic), and Shri C. I. Sivasubramanian, Attache, helped us in obtaining valuable material from the Secretariat of the Customs Co-operation Council, and participated in the discussions which the Member-Secretary had with the Secretariat of the Council during his visit to Brussels. Our Embassies and Trade Representations in various foreign countries also assisted us in obtaining useful information relating to the tariff classification etc. in those countries. The U.S. Tariff Commission has helped the work of the Committee by the prompt replies it gave to our references on matters of interest. The Customs Co-operation Council has furnished to us a large amount of material and information, even though India is not a Member of the Council, and its officials gave their best co-operation in connection with the Member-Secretary's discussions on our behalf. We understand that the Secretariat of the Council have offered to see our draft Tariff Schedule before it is finalised, so that our Government could have the full benefit of their experience. We think this is a very helpful suggestion.

11.9. In conclusion, we wish to express our thanks to our small but capable and devoted Secretariat, including the Member-Secretaries of the Sub-Committees, who had to undertake an arduous and complicated task in addition to their normal duties. It was only through the combined efforts of all concerned, from the Assistant Secretaries down to the Class IV Staff, that a highly complex assignment of this nature could be brought to a satisfactory conclusion. In appreciation of the part played by each individual member of the Secretariat, we have given their names at the end of this volume.

11.10. Regarding the Member-Secretary, Shri Venkatesan, the Chairman and other Members wish to place on record their high appreciation of the unassuming and ungrudging attention he has given to the multitudinous aspects of the Committee's work at all the stages of its deliberations. His intimate knowledge of the problems

and procedures of the Customs Administration and his wide outlook in matters calling for detachment and team work have proved invaluable assets to us right through. In short Shri Venkatesan's appointment as Member-Secretary has been a source of strength to the Committee itself.

(Sd.) S. Subramanian

(Sd.) P. Chentsal Rao

(Sd.) R. V. Leyden

(Sd.) Y. A. Fazalbhoy

(Sd.) Anil Kant G. Siraj
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(Sd.) S. G. Rao

(Sd.) E. S. Krishnamoorthy

(Sd.) S. Venkatesan

New Delhi,
February 26, 1966.

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APPENDIX 1

Resolution setting up the Tariff Revision Committee

MINISTRY OF INTERNATIONAL TRADE
RESOLUTION

CUSTOMS TARIFF

New Delhi, the 17th March, 1964

No. 10(8)/63-GATT.—The present structure of the Indian Customs Tariff follows, in its broad aspects, the League of Nations Draft Customs Nomenclature, prepared by the Sub-committee of Experts of the Economic Committee of the League of Nations, set up in 1927. In the post-war period, new classifications and nomenclature of products have been evolved to suit the changed pattern of international trade. One of them is the "Brussels Tariff Nomenclature" prepared by the European Customs Union Study Group, 1955, which claims to have taken into account the common features of the tariff nomenclatures of the seventeen European countries which constituted the Group and also the latest technological and commercial developments. Another is the "Standard International Trade Classification" prepared by the United Nations Organisation for compilation of national trade statistics on a uniform basis.

2. With the implementation of the successive Five Year Plans, considerable progress has been made in industrial and economic development leading to a substantial change in the composition and pattern of India's external trade. Both the Government of India and the business community have, therefore, felt the need for a detailed study of the present tariff with a view to revising it on modern lines and in a manner which, having regard to the pattern and composition of India's external trade, will be more appropriate. The need for a complete reform of the Indian Customs Tariff has also been stressed in the reports submitted by the various Committees and Commissions set up by the Government of India from time to time, the most recent among them being the Shri A. Ramaswami Mudaliar Committee. The Government of India have accordingly decided to appoint a Committee to conduct a comprehensive enquiry into the Indian Customs Tariff structure and to recommend the lines on which it may be revised and provided.

3. The Committee will consist of the following:—

Chairman

- (1) Joint Secretary to be nominated by the Ministry of International Trade.

Members

- (2) An Officer to be nominated by the Ministry of Finance (Department of Revenue).
- (3) An Officer to be nominated by the Department of Technical Development.
- (4) An Officer to be nominated by the Ministry of Industry.
- (5) An Officer to be nominated by the Department of Iron and Steel.
- (6) An Officer to be nominated by the Department of Mines and Metals.
- (7) An Officer to be nominated by the Ministry of Petroleum and Chemicals.
- (8) A representative of the Tariff Commission, Bombay.
- (9) An Officer to be nominated by the Chief Controller of Imports & Exports.
- (10) A representative of the Federation of Indian Chambers of Commerce & Industry.
- (11) A representative of the All-India Manufacturers' Organization, Bombay.
- (12) A representative of the All-India Importers' Association, Bombay.
- (13) A representative of the All-India Exporters' Chamber, Bombay.
- (14) A Joint Director of Export Promotion to be nominated by the Ministry of International Trade.

Member Secretary

- (15) A senior Officer to be nominated by the Ministry of Finance (Department of Revenue).

4. The following will be the terms of reference of the Committee:—

- (1) To examine the present structure of the Indian Customs Tariff (Import and Export) Schedule with reference to the composition of products and pattern of India's import and export trade.
- (2) In the light of the examination made under item (1) and having regard to the international developments and changed pattern of trade, to recommend whether the Import Tariff Schedule should be based on the Brussels Tariff Nomenclature or other international nomenclature or whether India may continue to have its separate Import Tariff Schedule after necessary improvement.
- (3) To advise the Government of India regarding the lines on which the Customs Tariff Schedule should be revised, with particular reference to the need for—
 - (a) the creation of additional tariff items for articles of recent development and of commercial importance;
 - (b) revision of the classification of machinery, iron and steel and textiles in the context of the changed pattern of trade; and
 - (c) provision for assessment of parts of articles.
- (4) To recommend suitable amendments to the classifications and nomenclature of the Export Tariff Schedule.
- (5) To review the substantive provisions of the Indian Tariff Act, 1934, Tariff (Amendment) Act, 1949 as well as other relevant legislations and to recommend modifications or amendments required in respect of them.

(6) To make such other recommendations as may seem germane to the objective of the enquiry.

5. The Committee is not required to go into the question of the rates of duty applicable in respect of individual products or the different classes of products and it will not be concerned with the level of duty applicable under the Customs Tariff.

6. The Committee may co-opt members as may be necessary from time to time.

7. The Committee will submit its report to the Government of India within one year from the date of its appointment.

ORDER

Ordered that a copy of the Resolution be communicated to all concerned.

Ordered also that the Resolution be published in the Gazette of India, for general information.

C. S. Ramachandran, Jt. Secy.

Paragraph 3 of the Resolution was amended by Resolution No. 10(8)/63-GATT, dated the 27th August, 1964, reproduced below (this also takes account of two earlier amendments).

MINISTRY OF COMMERCE

RESOLUTION

CUSTOMS TARIFF

New Delhi, the 27th August, 1964

No. 10(8)/63-GATT.—In partial modification of the Government of India Resolution No. 10(8)/63-GATT, dated the 17th March, 1964 as amended from time to time the following shall be substituted for paragraph 3 thereof:—

“3. The Committee will consist of the following:

(1) Shri S. Subramanian, Indian Statistical Service	Chairman
(2) Shri P. Chentsal Rao, Secretary	Federation of Indian Chambers of Commerce and Industry, New Delhi
(3) Mr. R.V. Leyden, M/s Voltas Ltd., Bombay	Associated Chambers of Commerce, Calcutta
(4) Shri Y. A. Fazalbhoy, M/s. General Radio and Appliances Ltd., Bombay	All-India Manufacturers' Organization, Bombay
(5) Shri Gulatchand G. Siraj, President	All-India Exporters' Chamber, Bombay
(6) Shri R. C. Shah, President	All-India Importers' Association, Bombay
(7) Shri M. Parachappa, Deputy Secretary	Ministry of Finance (Department of Revenue & Company Law), New Delhi
(8) Dr. B. D. Kalelkar, Deputy Director General (Engineering)	Ministry of Industry & Supply (Directorate General of Techni- cal Development), New Delhi.
(9) Shri C. Balasubramaniam, Deputy Secretary	Ministry of Industry & Supply (Department of Industry), New Delhi.
(10) Shri S. C. Mukherjee, Iron and Steel Controller, Calcutta.	Ministry of Steel & Mines (Department of Iron & Steel), New Delhi.
(11) Shri S. P. Gugnani, Deputy Secretary	Ministry of Steel & Mines (Department of Mines & Metals), New Delhi.
(12) Shri S. D. Bhambri, Deputy Secretary	Ministry of Petroleum & Chemicals, New Delhi.
(13) Shri C. R. Krishnaswamy Rao Sahib, Joint Director	Ministry of Commerce (Export Promotion Organisation), New Delhi.
(14) Shri V. A. Padmanabhan, Deputy Director (GATT)	Ministry of Commerce, GATT Section, New Delhi.
(15) Dr. P. K. Mukherjee, Deputy Economic and Statistical Adviser.	Ministry of Food & Agriculture, New Delhi.
(16) Dr. P. V. Gunishastri, Director (Review and Research)	Tariff Commission, Bombay
(17) Shri K. L. Saxena, Director of Statistics	Office of the Chief Controller of Imports and Exports, New Delhi
(18) To be nominated.	Department of Commercial Intelligence & Statistics, Calcutta.
(19) Shri S. Venkatesan, Indian Revenue Service	Member-Secretary".

ORDER

Ordered that a copy of the Resolution be communicated to all concerned and that it be published in the Gazette of India for general information.

D. N. BANERJEE, Jt. Secy.

The term of the Committee was extended upto 28th February, 1966 *vide* Resolution dated 25th June, 1965, reproduced below

MINISTRY OF COMMERCE
RESOLUTION
CUSTOMS TARIFF
New Delhi, the 25th June, 1965

No. 10 (8)/63-GATT—In partial modification of the contents of paragraph 7 of the Resolution No. 10(8)/63-GATT, dated the 17th March, 1964, the Government of India have decided to extend the term of the Tariff Revision Committee upto the 28th February 1966.

ORDER

Ordered that a copy of the Resolution be communicated to all concerned.

Ordered also that the Resolution be published in the Gazette of India, for general information.

D. N. BANERJEE, Jt. Secy.

APPENDIX 2

List of members of the Tariff Revision Committee from its inception

1. Shri S. Subramanian, Indian Statistical Service Chairman
2. Shri P. Chentsal Rao, Secretary Federation of Indian Chambers of Commerce and Industry, New Delhi.
3. Mr. R. V. Leyden, Bombay Associated Chambers of Commerce of India, Calcutta.
4. Shri Y. A. Fazalbhoy, President. All-India Manufacturers' Organization, Bombay.
5. Shri Gulabachand G. Siraj, President.. . . . All-India Exports' Chamber, Bombay.
6. Shri R. C. Shah, President. All-India Importers' Association, Bombay.
7. Shri M. Panchappa, Deputy Secretary. Ministry of Finance, (Department of Revenue).
8. Dr. B. D. Kalelkar, Deputy Director General (Engineering) Ministry of Supply & Technical Development (Directorate General of Technical Development), New Delhi.
9. Shri C. Balasubramaniam, Deputy Secretary. Ministry of Industry, New Delhi.
10. Shri S. C. Mukherjee, Deputy Iron & Steel Controller. Ministry of Iron & Steel, New Delhi.
11. Shri S. P. Gugnani Deputy Secretary.. . . . Ministry of Mines & Metals, New Delhi.
12. Shri S. D. Bhambri, Deputy Secretary. Ministry of Petroleum & Chemicals, New Delhi.
13. Shri C. R. Krishnaswamy Rao Sahib, Joint Director (Upto 27-12-1964) Ministry of Commerce, (Export Promotion Organisation) New Delhi
Shri J. Banerjee, Director, Export Assistance (from 28-12-1964).
14. Shri V. A. Padmanabhan, Special Officer, (GATT & Tariff) Ministry of Commerce, New Delhi.
15. Dr. P. K. Mukherjee Additional Economic and Statistical Adviser (upto 6-12-1965) Ministry of Food & Agriculture, New Delhi.
Shri Ram Saran, Additional Economic & Statistical Adviser (from 4-2-1966)
16. Dr. P. V. Gunishastri, Director (Review & Research) Tariff Commission, Bombay.
17. Shri K. L. Saxena, Director of Statistics (upto 24-11-1965) Office of the Chief Controller of Imports & Exports, New Delhi.
Shri P. V. Raghavan, Director of Statistics (from 25-11-1965)
18. Shri S. P. Jain, Director General (from 25-1-1965 to 21-8-1965) Department of Commercial Intelligence and Statistics, Calcutta.
Dr. S.G. Rao, Director General (from 25-1-1966)
19. Shri E. S. Krishnamoorthy, Madras Ex-Chairman, Central Board of Revenue.
(Co-opted after meeting of 17-12-1964)
20. Shri S. Venkatesan, Indian Revenue Service Member-Secretary.

Appendix 3

INTERIM REPORT

(Submitted in May, 1965)

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CHAPTER I

Genesis and Progress of Work

The Tariff Revision Committee was constituted by the Government of India in the late Ministry of International Trade by their Resolution No. 10(8)/63-GATT, dated the 17th March, 1964, to conduct a comprehensive enquiry into the structure of the Indian Customs Tariff and recommend the lines on which it might be revised and improved.

2. The terms of reference of the Committee are as follows:—

- (1) To examine the present structure of the Indian Customs Tariff (Import and Export) Schedule with reference to the composition of products and pattern of India's import and export trade.
- (2) In the light of the examination made under item (1) and having regard to the international developments and changed pattern of trade, to recommend whether the Import Tariff Schedule should be based on the Brussels Tariff Nomenclature or other international nomenclature or whether India may continue to have its separate Import Tariff Schedule after necessary improvement.
- (3) To advise the Government of India regarding the lines on which the Customs Tariff Schedule should be revised, with particular reference to the need for—
 - (a) the creation of additional tariff items for articles of recent development and of commercial importance;
 - (b) revision of the classification of machinery, iron and steel and textiles in the context of the changed pattern of trade; and
 - (c) provision for assessment of parts of articles.
- (4) To recommend suitable amendments to the classifications and nomenclature of the Export Tariff Schedule.
- (5) To review the substantive provisions of the Indian Tariff Act, 1934, Tariff (Amendment) Act, 1949 as well as other relevant legislations and to recommend modifications or amendments required in respect of them.
- (6) To make such other recommendations as may seem germane to the objective of the enquiry.

The Committee is not concerned, under the Resolution, with the rates of duty on individual products.

3. The present membership of the Committee, which represents important commercial and industrial organisations as well as the Government departments mainly concerned with Customs matters and import duties, has been shown on pages (i) and (ii)*

4. Our terms of reference not only cover a wide range but also demand close study and expert knowledge, particularly in connection with the preparation

of a complete tariff schedule. We considered that the best method of approach would be to set up compact Sub-committees to deal with particular subjects or groups of commodities, taking assistance wherever necessary from persons outside the Committee but expert in their respective lines. These Sub-committees are functioning on the broad lines laid down by the Committee and the results of their work have been submitted for our consideration and approval from time to time.

5. The main Committee has held three meetings so far. At our first meeting, held at New Delhi on the 3rd September, 1964, we decided what should be our general method of work. In his inaugural speech, the Union Minister of Commerce, Shri Manubhai Shah, emphasised the need to modernise the nomenclature to bring it in line with the new emerging trends and developments in our national economy and on a par with the rest of the modern world and international usage. Stressing the need to eliminate existing anomalies and deficiencies, the Minister also indicated that although the Committee was not concerned with the rates of duty on individual articles, it would be free to advise Government confidentially even on fundamentals of tariff rates or duties. This would however be more for the knowledge of Government, than for publication in the report. We have found the latitude thus given to us to be of great value in making a coherent study of the problems before us.

6. We felt that, while the opinion of the public and of the concerned Government Departments should be elicited by issuing a questionnaire, we should also start our studies straightway. As the most important issue before us was to decide the basis of the revised tariff, we set up a Sub-committee to make a comparative study of the merits of the different possible Classifications, and to recommend what should be the basis of the new tariff. Since the classification of articles of machinery had given rise to a number of problems, we also set up a Sub-committee to go into the classification of articles of machinery in the light of the existing tariff and the other Classifications, viz. the B.T.N., S.I.T.C., (Revised) or R.I.T.C., and the I.T.C. Schedule, and evolve a model section of the tariff which should preferably be more compact than the existing one.

7. The second meeting of the Committee was held in Calcutta on the 17th December 1964. The resolution setting up the Committee permits it to co-opt members as might be necessary from time to time. We accordingly co-opted Shri E. S. Krishnamoorthy, a former Chairman of the Central Board of Revenue, as we felt that his knowledge and experience would be of great value in our work. We considered the reports of the two Sub-committees and found that there was agreement between the conclusions reached by them. For reasons which have been detailed in Chapter III, the Sub-committee on the principles of classification had recommended that the Brussels Tariff Nomenclature (B.T.N.) should form the basis for the new Indian

*Page 48 in this Volume.

Customs Tariff, while in drafting the detailed sub-headings, full use could be made of the sub-headings in the Revised Indian Trade Classification (R.I.T.C.) The Machinery Sub-committee had come to the conclusion that the Machinery Chapter of the new tariff might be based on the B.T.N. with suitable sub-headings (and if necessary, contractions) to give effect to our special needs.

8. While agreeing tentatively with the views of the two Sub-committees, we decided to submit an interim report to Government, so that we might be able to proceed with the detailed drafting work with some assurance that our approach was acceptable to Government.

9. The Committee also set up six other Sub-committees which, along with the Machinery Sub-committee, would deal with the different groups of commodities and evolve the draft chapters relating to them, on the lines laid down by the Committee. It also had discussions with the Collectors of Customs, Calcutta and Bombay at its second and third meetings respectively. The Collector of Customs, Calcutta, agreed that the B.T.N. was definitely more suitable than the other

Classification as the basis of a tariff because of its precision. He, however, stressed the importance of aligning the Tariff and the I.T.C. Schedules, and if possible the Statistical Classification as well. The Collector of Customs, Bombay, while agreeing with the Committee's approach of adopting the B.T.N. as the basis of the new tariff, emphasised the advantages of a simple and easily intelligible Tariff Schedule and suggested that items which were unimportant from the point of view of our country might be either deleted or, if this was not possible, merged together. He drew particular attention to the need for giving adequate opportunity to those who would be called upon to operate the new tariff in practice, to express their views on the draft Tariff Schedule. He also considered that it would be necessary to examine the adequacy of the technically qualified staff available in the Custom Houses in relation to the requirements for handling specialized sections of the new tariff like those relating to metals, machinery and chemicals.

10. The third meeting of the Committee was held in Bombay on the 26th March, 1965. At this meeting the Committee finalised its interim report.

CHAPTER II

Examination of the Terminology, Classification and Structure of the Existing Indian Customs Tariff

Before deciding how the tariff classification should be revised, it would be profitable to identify some of the drawbacks which have been noticed in the existing classification. The Export Tariff is not considered here, as it presents a much more limited problem. What is considered is the Import Customs Tariff, forming the First Schedule to the Indian Tariff Act, 1934, and referred to in brief as the "Tariff Schedule". This Schedule broadly follows the draft customs nomenclature of the League of Nations evolved in 1931. Though the Schedule has been amended a number of times since its enactment for purposes of granting protection to indigenous industries, for raising additional revenue, for honouring international commitments, and so on, its basic framework is the same as that adopted in 1934.

2. There have been complaints that the nomenclature of the Tariff Schedule contains some anomalies, complexities and uncertainties which result in illogical classifications and delays and difficulties in the clearance of goods. It is evident that so long as a tariff contains differing rates of duty, there is always some scope for disputes; and no country has succeeded in totally eliminating such disputes. Nevertheless, it cannot be gainsaid that the Tariff Schedule suffers from a number of shortcomings, some of which no doubt have originated from, or been accentuated by, differences in the circumstances which prevailed in 1934 and those which prevail 30 years later. We are giving below details of some of these shortcomings with a view to providing a possible basis in preparing a revised tariff:—

(1) *Lack of adaptation to changes in the pattern of trade*

It may be necessary for trade agreement or protective purposes to have separate tariff headings for articles, imports of which are small. It is, however, generally not desirable that there should be too many items of negligible revenue in the long term. Nor is it desirable that a very large volume of trade should come under a single tariff heading, as that would make it difficult to distinguish between different articles which may be able to bear different rates of duty, or may require different degrees of incentive or disincentive to their importation, through the fixing of appropriate rates of duty. The following table shows the order of the duty realizations in 1963-64 under different tariff headings:—

Order of Duty Realizations	No. of Items (including protective items shown in brackets)
Upto Rs. 5 lakhs	392(13)
Between 5 & 10 lakhs	29(2)
Between 10 & 25 lakhs	37(6)
Between 25 & 50 lakhs	40(8)
Between 50 lakhs & 1 crore	21(3)
Between 1 crore & 5 crores	31(4)
Between 5 crores & 10 crores	7(1)
Over 10 crores	6(—)
TOTAL	563(37)

It will be seen that, against an overall average revenue collection of about Rs. 60 lakhs for each tariff item, over two-thirds of the tariff items accounted for less than Rs. 5 lakhs each. In many cases the figure was far less than Rs. 5 lakhs, and the revenue collected was either a few hundred rupees or nil. Some examples of headings which are practically inoperative are No. 17(3) 'Sugar-candy', 22(7) 'Vinegar in casks', 28(10) 'Saccharine tablets', 32(4) 'Candles', 42 'Furniture of wickerwork or bamboo', 49(5) 'Ghoonsis and muktakesis', 50(4) 'Ropes cotton', 63(29) 'Enamelled ironware', 70(9) 'Type metal', 71(7) 'Hurricane Lanterns', 72(17) 'Metal working machinery other than machine tools' and 75(13) 'Parts of mechanically propelled vehicles and accessories N.O.S.'. The total revenue collection in 1963-64 under all these 12 headings together was only Rs. 4,902.00, or less than two-millionths of the total revenue. This imbalance in the structure of the Tariff, which is no doubt due in a large measure to the change in the pattern of our imports, will have to be remedied when evolving a new tariff. We are, however, conscious at the same time that in any tariff such an imbalance is likely to exist to some extent.

(2) *Unnecessary sub-division of tariff headings*

This is connected to some extent with (1) above. The reasons which necessitated the introduction of several rates of duty in respect of certain groups of articles no longer obtain, though such differing rates and the separate tariff headings introduced to provide for the different rates, continue to exist. This is seen especially in Section XV "Base metals and articles made therefrom". In pursuance of the policy of discriminating protection to the iron and steel industry, as recommended by the late Tariff Board, various distinctions were made in the Tariff—between galvanised and non-galvanised, fabricated and non-fabricated and British and non-British goods; goods made of cast iron or iron or steel; tramway rails and other rails; rails of less than 30 lbs. per yard and over, and rails of a lesser weight; and so on. Each of these categorisations provided for the levy of different rates of duty. The iron and steel industry is no longer under tariff protection and imports are resorted to only to bridge the gap between demand and indigenous supply. The elaborate tariff headings and sub-headings which were considered necessary in the past may not now be necessary in the same degree of detail, whereas there may be a need to provide for new sub-divisions in certain other cases.

(3) *Failure to take account of new products*

This is also connected with (1) above. While the range and variety of imported goods has been continuously expanding in the post-war period and many new products have come into existence, there has been no corresponding elaboration of the Customs Tariff Schedule. Consequently, even some quite important products of industry have to be classified under one or other of the 'N.O.S.' provisions. For example, plastics (except phenol-formaldehyde moulding powder and P.V.C. sheets, unsupported) are assessed under the

general residuary item 87; earth moving machinery and material handling equipment like mobile cranes, and fork-lift trucks are assessable as 'Conveyances N.O.S.' under item 75 I.C.T.

The Tariff Schedule also contains some odd gaps even in respect of articles which are not very new. An example is the case of domestic sewing machines. There is no single heading for a complete domestic sewing machine; the head and hand attachment are specified in Item 72(11)(a) which carries one rate of duty, while "other parts" fall under Item 72(11)(b) with another rate. We understand that there are historical reasons for the headings being worded in this manner, but we nevertheless think it anomalous that such a common and comparatively simple article should have had to be constructively dismantled prior to assessment, and assessed at two different rates, as we understand was the case until recently. [The Central Board of Excise and Customs have since ruled that a complete sewing machine should be assessed under item 72(11)(a)]: Similarly, there is no specific heading for a complete vehicular diesel engine, which has been ruled to be assessable under item 75(10)(i), covering certain specified engine components.

In drafting a new tariff, these and other less obvious shortcomings would have to be rectified:

(4) Excessive Scope of "N.O.S." provisions

The present Tariff Schedule contains a number of "N.O.S." items (that is, residual items with a "not otherwise specified" clause) such as Item 63(28) "All sorts of Iron and Steel and manufactures thereof not otherwise specified", Items 73 and 77 relating to electrical and non-electrical instruments, apparatus and appliances and Item 87, the general residuary item. Such residual items are no doubt necessary, since individual tariff items cannot conveniently specify all conceivable articles. Nevertheless, the scope of some of these "N.O.S." or miscellaneous items is far too wide. It has been pointed out, for instance, that about 12 per cent of the customs revenue realised in 1963-64 came from the general miscellaneous item No. 87 "All other articles not otherwise specified". Classification under such residual items results from a process of elimination or exclusion, and sometimes results in unforeseen classifications: For example, semi-finished hosiery needles are classifiable as iron and steel manufactures N.O.S. under Item 63(28) on which the rate of duty is 60 per cent *ad valorem*, unfinished clinical thermometers are classifiable as glass and glassware N.O.S. under Item 60 on which the rate of duty is 60 per cent *ad valorem*, and fork-lift trucks and mobile cranes are assessable as conveyances N.O.S. under Item 75 I.C.T. at the rate of 50 per cent *ad valorem*. Similarly, raw materials like silicon, raw asbestos, oil extended synthetic rubber etc. are classifiable under the residuary Item 87 on which the rate of duty is 60 per cent *ad valorem*.

In all the above cases the hardship resulting from the application of a higher rate of duty, which was not appropriate or not intended to apply, had to be alleviated by the issue of notifications under the Customs law, making them free of duty or subject to appropriate reduced rates of duty.

We consider it necessary that the tariff headings in general should be made as specific as possible, so that the volume of articles assessed under the residual heads may be kept to the minimum. This will ensure that the rates of duty levied are fixed with close reference to the nature of the articles, and anomalous cases like those referred to are avoided.

(5) Tariff loopholes due to lack of precision

As indicated under sub-paragraph (1), quite a number of the 563 headings in the Tariff Schedule are ineffective in practice. The effective tariff headings which remain have been found inadequate both in number and in their precision and degree of detail, and both importers and the Customs authorities frequently find themselves in doubt regarding the scope of various headings. For instance, art silk yarn and thread have been specified in Item 47(2) I.C.T., while twine is assessable under Item 53. Since there are no definite criteria to distinguish between yarn, thread and twine, considerable difficulty has been experienced in determining which of the two headings would apply in particular cases.

Again, "Scientific instruments" [Item 77(2)] have not been further specified, nor "Optical instruments" [Item 77(4)], with the result that quite elaborate and complicated measuring instruments are sometimes excluded from the lower rates of duty applicable to these items, whereas a simple magnifying glass gets the benefit. We do not propose to multiply instances, but we have to observe that many more such examples could be given.

Apart from causing difficulty to the ordinary importer, lack of precision in wording also provides loopholes which less scrupulous importers have been only too prone to exploit. It is an accepted principle that fiscal statutes should be construed strictly in favour of the assessee and that the latter is entitled to base his stand on the wording of the tariff, irrespective of what the intention of its framers might have been. However, in the larger public interest it is undesirable that such intentions should be made ineffective by faulty wording, particularly because the I.T.C. Schedule is also connected with the Tariff Schedule, and loopholes in wording can result in the evasion of I.T.C. regulations. We therefore consider that expressions commonly used in Customs terminology, such as machinery, instruments appliances and equipment should be amplified or defined as precisely as possible.

We agree that no system of nomenclature is likely to eliminate doubts and disputes completely but it is clearly necessary and possible to make the tariff headings sufficiently precise and detailed so as to reduce the scope for disputes to the minimum. We also agree with the demand for a general simplification of the Tariff Schedule. However, we would point out at the same time that simplicity in application does not necessarily go with simplicity of wording. We have dealt with this point at greater length in paragraph 8 of Chapter III of this report. For the present we would only say that, in order to facilitate classification and avoid disputes, more detailed and more numerous headings are required for important articles of import rather than apparently simple headings with a wide and undefined scope.

(6) Provision for assessment of parts of articles

By the Indian Tariff (Amendment) Act, 1963, the Tariff Schedule was amended to provide for component parts of various articles being assessed under the same items as the articles themselves. However, there are still some items in the Tariff which refer to the whole article and not to its parts e.g. Items 63(18), 70(11), 77(6), 77(7) etc. In cases where the items refer to the complete article and not to its parts, doubts arise regarding the appropriate item or items under which the parts should be assessed. It would make the Tariff more precise, if provision were made for assessment of the parts of such articles, either in the specific items or through a general provision.

(7) *Assessment of articles of machinery*

The assessment of machinery and component parts has in particular given rise to a number of problems, and it was because of this fact, apart from the importance of machinery to the economy, that one of the two Sub-committees which the Committee set up at its very first meeting was concerned with the classification of articles of machinery. We have dealt separately and in detail, in chapter IV, with the problems attending the classification of machinery.

3. In the Resolution setting up the Committee, it was stated that the Committee is not required to go into the question of the rates of duty applicable in respect of individual products or the different classes of products and it will not be concerned with the level of duty applicable under the Customs Tariff. We think therefore that it would not be appropriate for us, in this report, to make any recommendations for adjustments in the rates of duty on specific articles. At the same time it is not possible in practice to keep our study of tariff classification entirely free of any reference to rates of duty as such, particularly as the representatives of the trade and industry who co-operated in the Committee's work raised numerous valid points turning on anomalies in tariff rates. We have accordingly considered that it would be useful to refer in somewhat general terms to such types of anomalies or inconsistencies which would have to be avoided in framing the new Tariff.

(i) *Too many rates of duty*

The Customs Re-organisation Committee, which submitted its report in 1958, referred to the existence in the Tariff Schedule of too wide a range of *ad valorem* rates of duty, which must inevitably add to the difficulties in the day-to-day application of the Tariff, particularly when tariff descriptions carrying differ-

ent duties could apply to the same article. They have said—

"Almost all multiples of 5 upto 100 are to be found in these rates. We appreciate that Customs tariff should normally make a distinction between various categories of goods as for example, (1) essential and non-essential consumer articles, (2) raw materials for essential and non-essential industries, (3) protected and non-protected items, but the reasons for prescribing different *ad valorem* rates of duty for articles falling within the same category is not clear."

We appreciate that this multiplicity of rates is in many cases due to the rates on individual items having been altered separately, at different times, for revenue purposes. It is, however, obviously necessary, when a comprehensive review of the Tariff is being undertaken, to harmonise the rates of duty on different articles and avoid unnecessary distinctions.

(ii) *Iron and Steel*

The specific rates of duty on certain articles of iron and steel were fixed several years ago. Because of a steady rise in prices, the relationship between the specific and *ad valorem* rates of duty has been upset with the result that where there are alternative specific and *ad valorem* rates of duty, the specific rate have lost all significance, having become wholly ineffective, as the duty at the *ad valorem* rate is invariably higher than the specific duty. Owing to the use of alternative *ad valorem* and specific rates of duty it has also been found necessary to issue exemption notifications, to prevent the 'favourable' rate of duty on British goods becoming higher than the rate on non-British goods. In the process of rationalisation of the Tariff, such redundant specific rates of duty should be eliminated. The ineffective distinctions between British and non-British goods can also be given up.

CHAPTER III

Basis of the New Tariff

The first and most important point which the Committee had to decide was whether the existing framework of the Tariff Schedule should be preserved, with amendments and improvements wherever necessary, or whether the revised tariff should be based on a Standard Classification like the Brussels Tariff Nomenclature (B.T.N.) or the Standard International Trade Classification (S.I.T.C.) (Revised), or the Revised Indian Trade Classification (R.I.T.C.), which is based on the S.I.T.C. (Revised) but considerably amplified and amended to take account of India's pattern of trade.

2. The features of the various Classifications have been described in the note at Appendix I. These were considered by the Sub-committee on the principles of classification, of which Mr. R. V. Leyden was the Convener. This Sub-committee recommended that the B.T.N. should form the basis for the new Indian Customs Tariff, and that this Tariff should maintain the basic structure of the B.T.N., subject to the contraction of the main headings wherever necessary, and also expansion of the main headings by the introduction of sub-headings to suit the pattern of our trade as it exists and as it may be expected to develop in the foreseeable future. In determining these sub-headings the R.I.T.C. should be of great value. The detailed reasons for the Sub-committee's conclusion were as below:—

- (i) The B.T.N. has been designed *inter alia* with a view to the international comparability of tariffs and has been adopted by a large number of countries as the basis of their tariffs.
- (ii) While it is quite comprehensive, the number of headings (1097) is manageable, in contrast to the R.I.T.C. with its 5000 headings.
- (iii) It is correlated to the Statistical Classifications of trade data such as the S.I.T.C. (Revised) and the R.I.T.C.
- (iv) It has the same origin as, and is broadly similar to, the present Indian Customs Tariff, and therefore, a transition from the present Tariff to a new one based on the B.T.N. would not be too difficult.
- (v) It is backed by readily available technical guidance in the form of exhaustive Explanatory Notes, Classification Opinions etc., which are under constant review by expert bodies to ensure that they are always abreast of technological progress. There are also Alphabetical Indexes to facilitate easy location of any goods in the Nomenclature as well as in the Explanatory Notes.
- (vi) Being a scientific system of four-digit classification, capable of being expanded to a further number of digits on the same pattern, it would also facilitate the application of modern data processing devices when they are adopted in India.

(vii) It has already been agreed between the U.N.O., and the Customs Co-operation Council that it is the B.T.N. which should be recommended for adoption as a basis for Customs tariffs.

3. As stated in Chapter I, the Committee, at its second meeting, tentatively accepted the conclusions of the Sub-committee. It did not take a final decision at that stage, as the replies to the questionnaire were still due and it was not possible to take fully into account the opinion of the public and Government departments.

4. The Committee has since seen an analysis of the replies received to the part of the questionnaire dealing with the basis of the revised Tariff. A copy of this is at Appendix II. It will be seen from this statement that practically all those who have expressed any views on this point are in favour of basing the new Tariff on one of the two standard nomenclatures, namely the B.T.N., or the S.I.T.C. (Revised), (or the R.I.T.C., which is the S.I.T.C., Revised, adapted for India's needs). While the majority opinion is in favour of a tariff based on the B.T.N., the formula proposed by the Sub-committee, namely a tariff based on the B.T.N. with modifications and making use of the R.I.T.C. for its sub-headings, would to some extent meet the views even of those bodies and persons who have suggested a tariff based on the S.I.T.C., Revised or the R.I.T.C.

5. After considering all aspects, our conclusion is broadly what it was before. We would, however, make it clear that the broad structure of the B.T.N. should be accepted in principle although it may not be practicable to adopt the B.T.N. as it is and in all its details. The general structure of the B.T.N., and the sequence and broad scope of its sections and chapters, will serve to provide a convenient frame of reference, which in fact would in many cases approximate to the provisions of the existing tariff. In several cases, the wording of the B.T.N. headings could also be adopted. The device of having section and chapter notes, to impart precision without making the individual headings too lengthy, can also be usefully adopted. Subject to these considerations, the freedom should be retained to evolve headings in accordance with the requirements of our economy, making free use of the headings in the R.I.T.C.

6. We would like to explain some of the reasons which have led us to prefer the B.T.N. as a base and not the S.I.T.C. Revised. We observe that each of these classifications has been evolved as a result of the sustained efforts of experts of several countries. Though each has been evolved for a different purpose, steps have been taken to correlate them. It has also been agreed between the United Nations and the Customs Co-operation Council, the bodies administering the two Classifications, that it is the B.T.N. which should be recommended for tariff purposes.

7. So far as the public in India are concerned, the S.I.T.C., Revised, is likely to be of greater appeal,

since it is more or less familiar to them. But this is only a transient advantage. If proper steps are taken, as should be done, to enable the public to familiarise themselves in advance with a B.T.N.-based tariff, it will become equally familiar to all concerned, particularly because under the scheme which we have proposed, the individual headings would be fully correlated with the statistical headings of the R.I.T.C.

8. We further consider that as a base for tariff purposes, the B.T.N. has the following important advantages over the S.I.T.C., Revised:—

(1) **Precision**—The B.T.N. has been evolved as a basis for Customs Tariffs, where the interpretation of the various headings can involve substantial differences in the duty leviable. Therefore, it has been so worded as to be as exact and precise as possible, even though this involves the use of comparatively long headings in places, and detailed Section and Chapter notes. We would observe here that simplicity in a Customs tariff can only be relative. Particularly in an economy like that of India, whose industries are in the process of development, the goods that are imported range from the simplest to the most sophisticated product. Many of them are balancing or semi-finished components, to complement indigenous production. Our customs duties have therefore to provide the necessary gradation to allow for the present needs of the economy while providing a sufficient incentive for local manufacturers to supply such needs in time. The Customs Tariff must therefore have the necessary flexibility to allow for differentiation in duties between articles, or different stages of manufacture of the same article, to achieve these twin objects. To provide this flexibility, it is necessary that the tariff should be fairly detailed. (Even otherwise, for I.T.C. and statistical purposes, a fairly detailed classification is necessary). With a detailed classification and different rates of duty, the need for precision in definition is very great. Otherwise, there is room for doubts, disputes and delays. A detailed classification which leaves as little scope for doubt as possible, would help not merely to resolve disputes but also to avoid them, by enabling the importer to know in advance what the tariff classification would be. To achieve this object, it will be necessary to be detailed to the point, at times, of appearing complicated. It is the experience of Customs administrations that this degree of detail and "complication" is preferable to a surface simplicity which leaves wide scope for differences of interpretation and opinion. In this respect, the B.T.N. differs markedly from the S.I.T.C., Revised, whose headings, having no fiscal implications, have been worded in brief and comparatively less precise terms. The examples given below of how the same commodities are defined in the B.T.N. and in the S.I.T.C., Revised, respectively will bring out the force of this point.

B.T.N. Heading and Description	Corresponding S.I.T.C. (R) Heading and Description
15·12 Animal or vegetable fats and oils, hydrogenated, whether or not refined but not further prepared.	431·2 Hydrogenated oils and fats.
29·38 Provitamins, and vitamins, natural or reproduced by synthesis, including concentrates and inter-mixtures, whether or not in any solvent.	541·1 Vitamins and provitamins.

B.T.N. Heading and Description	Corresponding S.I.T.C. (R) Heading and Description
70·15 Clock and watch glasses and similar glasses (including glass of a kind used for sun glasses but excluding glass suitable for corrective lenses), curved, bent, hollowed, and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like.	664·9(3) Clock and watch glasses etc.

(2) **Aids to interpretation**—Even after making the headings as detailed and precise as possible, it would be too optimistic to believe that disputes can be avoided altogether. To provide for resolving such disputes, an elaborate system has been set up by the Customs Co-operation Council. This includes publications like the Explanatory Notes and Classification Opinions and arrangements whereby doubts regarding classification are referred to the Nomenclature Committee and the Council itself. Even if these arrangements are not made legally binding with reference to the revised Indian Tariff, they would be of great help in coming to a decision on matters of interpretation.

(3) **International comparability**—We learn that nearly a hundred countries have based or are proposing to base, their tariffs on the B.T.N. A statement showing the position as in April, 1964, is at Appendix III. Naturally, the B.T.N. has become the "language" for international customs discussions. In tariff negotiations, almost all countries (including India) have come to express their offers and request lists in terms of the B.T.N. In a matter like the Customs Tariff whose significance so obviously extends beyond national frontiers, we consider that there are clear advantages in falling in line with the great majority of countries.

9. It would also appear that at least one country which had based its tariff on the S.I.T.C., Revised has been forced to think of going over to the B.T.N. A communication from the New Zealand Ministry of External Affairs, received by our Mission in Wellington, states that "Operation of the S.I.T.C., Revised as a Customs tariff has revealed numerous shortcomings not foreseen when the decision to adopt this form of Tariff was made. There is a proposal to adopt a B.T.N. Tariff, but preliminary steps have still to be taken.....".

10. It seems to us that a basis which has been found acceptable to nearly a hundred countries, in all stages of development, should be capable of adoption by India, which had already based its Tariff on the League of Nations Draft Nomenclature, the forerunner of the B.T.N. There is a feeling that the B.T.N. as it stands would not be suitable for Indian conditions, being too detailed in certain parts and not sufficiently so in others; but this particular objection is, we consider, fully taken care of by the freedom allowed to contract or expand the Nomenclature according to national needs. The relative unfamiliarity of the B.T.N. has been responsible for the lurking hesitation to accept it, but as we have explained earlier, this unfamiliarity would be a passing phase. One other difficulty which has been pointed out is that the acceptance of the B.T.N. as a basis might lay an obligation on the Customs Administration and the Government to accept tariff rulings and opinions with which they may not always agree. To this we would say that the use of the B.T.N. carries no obligation whatever as regards

the rate of duty to be levied on any article. The Nomenclature is concerned exclusively with the question as to which heading is considered more appropriate to cover a particular article. It seems to us that the prospect of having such technical problems discussed by technical experts of a number of countries, who would not be affected by the duty implications in any particular country, should be welcome to the public, and even to the Government. We feel that, if the Government does not wish to formally bind itself, through a provision in law, to the rulings and opinions of the Customs Co-operation Council and its Nomenclature Committee, it can benefit by making use of them to the greatest possible extent while reserving to itself or the Customs authorities, as the case may be, the power to take a decision. We have no doubt that a suitable formula can be devised for this purpose.

11. Our conclusion therefore is that the revised Indian Customs Tariff should adopt the broad structure of the B.T.N. with suitable contractions and ex-

pansions as may be necessary in the light of the country's trade pattern, development needs and other factors, and that in the matter of expansion, i.e., opening of sub-headings, reference should be freely made to the R.I.T.C. This would provide a happy compromise as well as the best solution.

12. We might add at this point that the transformation of the existing Indian Customs Tariff into the general form of the B.T.N. would not be a routine operation, but one requiring an intelligent appreciation of the rationale of classification and its applications. Although the broad rate structure of the Tariff Schedule has to be maintained, a certain degree of rationalisation is essential; if an attempt were made to maintain exactly the same rate of duty as exists at present on every individual article, this would result in needless complication of the Schedule. We have indicated, in Chapter VI, the manner in which we propose to proceed in order to construct a new tariff on rational lines.

CHAPTER IV

The Classification of Articles of Machinery

One of the most important sections of the Tariff is that dealing with articles of machinery. Its revenue importance is considerable; the two main machinery items in the Tariff Schedule, namely Nos. 72 and 72(3), by themselves accounted for 17.2 per cent of the total customs revenue in 1963-64. Apart from its revenue significance, one has to take into account the intrinsic importance of machinery in a fast developing economy, and the need to ensure that its importation is not hindered by inadequate classification. It may be added that a large proportion of the difficulties in assessment occur in connection with the items of machinery.

2. The wording of items 72 and 72(3) of the existing Tariff, which account for the bulk of the imports of machinery and plant, is based on the report of the Lloyd Committee of 1922. This report has been reproduced in Chapter V in the last few editions of the Indian Customs Tariff Guide. The Committee's report is a model of compression and lucidity but its recommendations, although relevant to the period when there was practically no manufacture of machinery in the country, are inapplicable to the conditions in present-day India, with its greatly transformed economy.

3. We do not propose, in this interim report to comment at length on the conclusions of the Lloyd Committee. We do, however, feel that it would be useful to set out its main conclusions, which were as follows:—

(1) The Committee tried broadly to bring within the favourable machinery rate of duty as much as possible of the equipment of industrial plants, while keeping out as far as was practicable, such portions as were suitable for other uses. The Committee was not in favour of extending the machinery rate to importations by industrial concerns as against importations by stock-holders, that is, of a system of assessment based on the end use to which an individual importer would put the goods. [This is, however, qualified by (6) below].

(2) Equipment essential to the erection of a factory, but not to the actual operation of the system installed—for example, electric lamps, wiring, fire bricks and building material—was excluded from the definition of machinery.

(3) It was decided to exclude "non-industrial machines of low horse-power", viz. those requiring less than $\frac{1}{2}$ horse-power for their operation, and also machines to be worked by manual or animal labour. No reason has been given for the $\frac{1}{2}$ horse-power rule, except that it was necessary in order to give proper effect to the intentions of the framers of the tariff of 1894 (hardly a valid argument in 1965).

(4) Control and transmission gear used for transmission of power from the power-house to the machine, lighting system, tram-car, etc. was also to be covered by the definition.

(5) As regards component parts, two main provisions were made. The first of these was that component parts in general should (i) be essential for the working of the machine or apparatus, and (ii) have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. The latter clause does not mean, as is sometimes thought, that the article is incapable of use for any other purpose, but only that it has been manufactured as a component part of a particular machine or type of machine. The somewhat involved wording adopted by the Committee to deal with a situation which was fairly difficult has however resulted in undeserved criticism from those who do not fully appreciate the difficulty involved in framing a satisfactory definition.

(6) The second and equally important provision regarding 'component parts', which is embodied in the proviso to item 72(3) of the I.C.T., is that even interchangeable articles (which do not have the required "special shape or quality") can be assessed at the favourable machinery rate, provided they are imported as parts of a complete machine in an un-assembled condition. No provision was made for a portion of a machine being imported, and complemented by local manufacture; this is an instance of an approach which was wholly adequate in 1922 being found woefully inadequate to meet present requirements, as it serves to discourage actively the manufacture of machinery in the country. The proviso, however, permits articles like transformer oil and lubricants, which are more in the nature of consumable stores, to get the benefit of the machinery rate of duty when imported for the first installation of the machine.

(7) A point which is not explicitly mentioned in the report, but has been taken to be implicit in it, is that the machinery and component parts must be in a finished form, and must not require further manufacture or processing. This would exclude components which are in a substantially finished form and castings and forgings, etc. which are not ready for use. Such articles are usually held to be assessable as "iron and steel manufactures" under Item 63(28) I.C.T. at a considerably higher rate. This is again a case where the tariff actively discourages manufacture in India.

4. The above statement of the Lloyd Committee's conclusions will show that in two important respects, viz. as regards incomplete plants and unfinished component parts, the effect of its recommendations, as incorporated in the existing Tariff, was to discourage the growth of an Indian machine building industry. It is obvious that a tariff which is in line with our present needs would encourage the importation of incomplete plants which can be completed with components manufactured in India, and of unfinished or semi-finished components, which would be finished in India. This would also help to save vitally needed foreign exchange. It was in recognition of the inadequacy of the existing Tariff from these points of view that provision has been made through notifications or executive instructions for giving the benefit

of assessment at the machinery rate to incomplete machinery and semi-finished or nearly finished component parts.

5. We lay some stress on the point that some of the conclusions of the Lloyd Committee no longer remain valid, because the present tariff definitions appear sometimes to have invested those conclusions with too much sanctity altogether, as if they were based on certain immutable hypotheses. In actual fact the classification recommended by that Committee was intended merely to give effect to the fiscal policy of the period without going into every article in detail. We would refer in particular to the division of machinery into machinery requiring $\frac{1}{2}$ horse-power or more, and machinery requiring less than $\frac{1}{2}$ horse-power. As indicated in para 3(3) above, even the Machinery Committee could give no more specific justification for this definition than that it was the intention of the framers of the tariff of 1894. It has however become customary to think of machinery of below $\frac{1}{2}$ horse-power as falling in a distinctly separate category from other machinery. We feel that separate provision for machinery of below $\frac{1}{2}$ horse-power is not necessary in the Tariff unless there are strong reasons for maintaining fiscal differentiation, by applying different rates to such machinery, from machinery of $\frac{1}{2}$ horse-power and over.

6. Because of the importance of machinery, and the fact that the machinery section of the Tariff had attracted the greatest criticism, the very first Sub-committee set up by the Committee was concerned with the classification of articles of machinery. As desired by the Sub-committee, the Secretariat of the Committee prepared a draft chapter relating to the articles of machinery covered by Chapter 84 of the B.T.N., showing broadly the type of tariff which would result if, as recommended by the other Sub-committee under Mr. R. V. Leyden which dealt with the principles of classification, the B.T.N. tariff were finally adopted with suitable modifications to meet the needs of India's developing economy. At the second meeting of the Committee, it was decided that this draft chapter, with slight amplifications and amendments, should be circulated to the public for their information and comments. This has since been done.

7. In coming to its conclusions, the Machinery Sub-committee noted that the B.T.N. provided for the solution of the main difficulties referred to in paragraph 4 above. Under the B.T.N., an incomplete

machine is to be assessed under the same heading as the complete machine, provided it has the essential character of such a complete machine. Machinery parts which are not finished ready for use (but not rough forgings of iron or steel) are to be classified under the headings for the finished parts. The B.T.N. therefore helps immediately to overcome two of the major difficulties experienced with the existing Tariff. The desirable points in the Lloyd Committee's conclusions referred to in sub-para (1) and (2) of paragraph 3 above are preserved under the B.T.N. In certain respects the scope of the machinery items as recommended by the Lloyd Committee is wider than those of the relevant B.T.N. headings. For instance, according to the Lloyd Committee's report the favourable rate is applicable even to articles in the nature of consumable stores, when imported for first installation, and also to fire-bricks with special qualities and tools specially designed for the working of a machine. We would not venture to express any firm opinion on the claims of such individual articles for a favourable rate of duty. They do not necessarily fall within the definition of machinery, but if it is desired on policy grounds that they should get the benefit of a low rate of duty, this could no doubt be provided for. On the whole, we consider that for machinery as for other commodities, a tariff having a broad structure of the B.T.N. with modifications here and there would provide the best solution.

8. In considering the suitability of the B.T.N. as the basis of the Tariff, our Machinery Sub-committee had the benefit of the first-hand impressions of its Convener, Shri Chentsal Rao, who had the opportunity of a discussion with officials of the Customs Co-operation Council during his recent visit to Brussels in another connection. Shri Chentsal Rao gathered, *inter alia*, that if the Government of India considered that certain headings in the Nomenclature were not precise, and could suggest improvements, the Council Secretariat would be quite prepared to give the most careful consideration to the suggestions, and if necessary, to initiate action to carry out the necessary amendments. They also offered their general co-operation in regard to the finalisation of the new Tariff. At its second meeting the Committee felt that, as a test case, the Government of India might suggest to the Council Secretariat some amendments to the B.T.N., for example, in heading No. 84-17, which is somewhat ambiguous. A reference on these lines has since been made to the Council Secretariat through our Mission in Brussels.

CHAPTER V

Correspondence between the Tariff, I.T.C. and Statistical Classifications

Although our terms of reference do not mention the I.T.C. Classification, we refer to it because of the view widely expressed by representatives of trade as well as Government, that it would be quite useful to correlate the Customs Tariff with the I.T.C. Schedule, and if possible, with the Statistical Classification as well. This aspect has been considered by Shri P. M. Mukerji in his report as Officer on Special Duty, and by the Mudaliar Committee. Among the salient points made by Shri Mukerji in his Report were:

(1) The Import Trade Control Schedule is based on considerations of foreign exchange and of allowing the entry of only such imports as are vitally necessary for the economy of the country as well as the availability of goods of indigenous manufacture. The Customs Tariff, on the other hand, has essentially revenue considerations in view and the protective features pertaining to certain categories of goods manufactured in the country.

(2) Infusion of the two systems may cause difficulties, since, in the absence of a timely ruling from the Customs as to the classification of the items, licensing work may be held up and *vice-versa*. In the case of Import Trade Control, it would be necessary to take a decision as to the classification of an item prior to importation on the basis of such literature and samples as may be available, while, on the other hand, Customs are rather concerned with goods after importation when a more systematic scrutiny would be possible. In several cases, where there have been differences in the matter of classification of items from the point of view of Tariff and Import Trade Control, executive instructions have been issued by the Import Trade Control authorities for the purpose of clearance of goods, and this indicates that unification is not the remedy for existing difficulties.

2. In conclusion, Shri Mukerji considered that a complete merger of the Import Trade Control Schedule and the Indian Customs Tariff, though seemingly attractive, should not be the goal. It should, however, be ensured that the two systems worked in close liaison with each other. Where details are not mentioned in the Import Trade Control Schedule, obviously reliance will be placed on Customs practice and usage. The fundamental need, according to Shri Mukerji, was to establish adequate understanding between the I.T.C. and the Customs authorities and to establish machinery for a quicker resolution of difficulties of interpretation and classification of items, both prior and subsequent to importation. This point has been pursued in somewhat greater detail by the Mudaliar Committee and we would not like to burden our Interim Report with detailed comments on these matters, and in particulars, on the best form of machinery for the resolution of difficulties. We propose to devote a whole Chapter in our final Report to the subject of best machinery for the resolution of disputes.

3. Upon the whole, it seems to us, from the different views expressed, that while correspondence of the headings in the Tariff and the I.T.C. Schedules is certainly desirable, it involves at the same time certain

difficulties, due mainly to the facts that (a) the two Schedules are administered by different Ministries for different purposes, and (b) the Tariff Schedule, being part of a statutory Act, is less flexible and more difficult to amend than the I.T.C. Schedule. While reserving our considered views for our final report, we would point out here that, if our recommendation regarding the basis of the revised Tariff is accepted, correspondence can be achieved to a reasonable extent. It may be noted that there can be different degrees of correspondence, which we call for convenience "correlation" and "alignment". By "correlation" of two classifications we mean that each heading in one classification corresponds, and is cross referenced, to one or more headings in the other. By "alignment" we mean a closer degree of agreement, where both classifications have the same sequence and the same numbering system, but one being in general more detailed than the other. In other words, one or the other classification would have more digits and more sub-divisions, but the main headings in both classifications would have the same serial numbers and the same scope.

4. We have been informed that the Revised Indian Trade Classification has been put into effect from 1st April 1965. We also understand that it is proposed to recast the I.T.C. Schedule and base it on the R.I.T.C., since the I.T.C. policy relies largely on import statistics. If the R.I.T.C. could be modified so as to align it with the B.T.N., it would be possible to align all the three classifications. If, however, in view of the agreement between the United Nations and the Customs Co-operation Council to which we have referred in Chapter III, it is considered that the S.I.T.C., Revised should be preferred to the B.T.N. for statistical purposes, it would still be possible to have a proper correlation of the R.I.T.C. and the new tariff with a few changes in the R.I.T.C. The question would then arise whether the I.T.C. Schedule should be aligned with the Tariff Schedule and correlated to the R.I.T.C., or whether it should be aligned with the R.I.T.C. and correlated to the Tariff Schedule. We think that the former would be the better course. Alignment of the Tariff and the I.T.C. Schedules would greatly simplify matters in the Custom Houses, where a large number of consignments have to be classified every day for Tariff and I.T.C. purposes. The occasions when it is necessary to refer to the statistics of imports of goods falling under particular Serial Numbers of the I.T.C. Schedule are much less frequent, arising more from the requirements of policy formulation than in the course of every day transactions. It would not cause any appreciable inconvenience to the I.T.C. authorities on those few occasions to have to refer to the import statistics through a correlation code rather than through direct alignment of the I.T.C. Schedule and the Statistical Classification. We have included in Appendix IV a few hypothetical examples showing classification of certain goods under a system where the Tariff and the I.T.C. Schedules are aligned, and are also correlated to the R.I.T.C.

5. It would be advisable to hold over the introduction of the R.I.T.C. for I.T.C. purposes till a final decision can be taken regarding the possibility of aligning the I.T.C. Schedule with the Tariff Schedule. The

introduction of a new I.T.C. Schedule is a complex matter, which would affect the public to a great extent. There is also a possibility of the R.I.T.C. having to undergo some amendment in the light of actual working and of new factors which may come to light

while drafting the new Tariff Schedule. Whichever view prevails, however, there would be no bar to the acceptance of a tariff structurally based broadly on the B.T.N. but with sub-headings based on the R.I.T.C. wherever necessary.

CHAPTER VI

Method to be followed in constructing the new Tariff

In the light of the conclusions of the Committee, the Sub-committees are proceeding to construct the revised draft Tariff in the following manner:—

- (a) The basic structure of the B.T.N., with its 21 Sections, 99 Chapters and 1095 main headings, will be maintained, except that some of the main headings, which are unimportant in our trade, would be merged together. In this process, advantage should be taken of the assistance available from the Customs Co-operation Council. Except for the changes necessitated by such contractions, the main headings will broadly maintain the sequence and wording in the B.T.N.
- (b) The main headings will be split up wherever necessary into sub-headings covering specific commodities which are important in India's trade. The headings and sub-headings in the R.I.T.C. will be freely referred to for this purpose.
- (c) Sub-headings will also be created wherever necessary for preserving the levels of duty applicable under the present Tariff. Separate sub-headings will be provided for important

articles which are assessed at concessional rates of duty under exemption notifications (where the notifications are of a durable nature). In the interests of rationalisation, where a particular sub-heading has to be split up purely for the purpose of showing the existing differences in the rates of duty, and there appears to be no special justification (such as protective duties or trade agreements) for such splitting up, it will be recommended that sub-headings may be merged to the extent possible with such rates of duty as Government may decide.

- (d) In the above process, the considerations laid down by the Committee, any difficulties known to have been experienced in the past and also suggestions received by the Committee will be taken into account.

2. The Sub-committees have been advised that in respect of any changes in the rates of duty, which in the opinion of the Sub-committee are necessary in order to remove tariff anomalies or for similar reasons [i.e. those not covered by para 1(c) above], they may bring the matter separately to the notice of the Secretariat of the Committee.

CHAPTER VII

Conclusion

We have explained in Chapter I the reasons which have led us to submit this interim report to Government. While we are satisfied that the basis which we have proposed for the construction of a new Tariff is the best in the circumstances, we are aware that there can always be room for difference of opinion in a matter like this. The exercise of evolving a detailed Tariff Classification would be most profitable if the fundamental basis proposed is accepted at the very outset. Otherwise the effort put in may be wasted. While, therefore, we are proceeding on the lines which appear best to us, and which we have explained, we also look for the acceptance by Government of our general line of approach, as explained in Chapter VI, so that the detailed drafting work may be pursued with the assurance that it will be profitable.

2. Secondly, for the reasons stated in Chapter V, we would strongly recommend to the Government that the introduction of a new I.T.C. Schedule should be held over until the lines of the new Tariff Schedule have been settled. We also suggest that in the meantime, full consideration may be given to the possibility of adopting an I.T.C. Schedule which will be fully aligned with the new Tariff Schedule. The revision of the I.T.C. Schedule can, with advantage, be undertaken in full co-ordination with the Secretariat of the Committee, so as to ensure that there is as much correspondence as is practicable between the two Schedules.

3. An important consideration which should be borne in mind at this stage itself is the need of adjusting our international obligations in conformity with the proposed revision of the Tariff Schedule. There is the possibility that some of the incidental changes in rates of duty which will become inevitable because of the change of classification may result in increases not consistent with obligations undertaken by the country in its Trade Agreements with other countries, including the G.A.T.T. The rates incorporated in Trade Agreement schedules are invariably related to the classification descriptions based on our own statutory Schedule. It, therefore, seems necessary that revised Trade Agreement schedules should also be taken in hand side by side. We should then be in a position to negotiate with the contracting parties to our Trade Agreements with a view to substituting revised schedules for the concessions now figuring in the Agreements. Objections from contracting parties may be expected to particular points.

4. The Committee's plan for the revision of the Tariff Schedule is to construct a complete Schedule out of the sections which will be prepared by the seven Sub-committees. The draft will be made available to the Custom Houses so that its suitability with reference to the day-to-day working of the Customs Houses may be examined in detail. It is also desirable that the draft should be discussed with the Secretariat of the Customs Co-operation Council and amendments made where necessary to take advantage of the work done in evolving the B.T.N. The draft nomenclature as so

revised would be published, and the Committee will then consult Chambers of Commerce and trade interests concerned, as well as Government departments and Customs Officials, with a view to its finalisation. The published draft would itself indicate the tariff descriptions which were the subject of Trade Agreement concessions and the changes in classification proposed. When the draft is made, published copies will be given to the foreign parties to our Agreements, and they would then have full opportunity to comment on them. The objections of the contracting parties, if any, would be taken into account by the Committee in formulating the final version. The Committee cannot at this time anticipate all the problems that may be encountered in carrying out this project. In the course of our work it is our intention to refer to Government from time to time additional points, which in the Committee's view, require Government's decision.

5. As we have reached a significant stage in our work, we also wish to express our appreciation of the cooperation received from the members of the public, the Customs Authorities and other concerned Departments, and all others who have assisted us in our work and in preparing and presenting this report.

(Sd.) S. SUBRAMANIAN.
(Sd.) P. CHENTSAL RAO.
(Sd.) R. V. LEYDEN.
(Sd.) Y. A. FAZALBHOY.
(Sd.) GULABCHAND G. SIRAJ.
(Sd.) R. C. SHAH.
(Sd.) M. PANCHAPA.
(Sd.) B. D. KALELKAR.
(Sd.) C. BALASUBRAMANIAM.
(Sd.) S. C. MUKHERJEE.
(Sd.) S. P. GUGNANI.
(Sd.) S. D. BHAMBRI.
(Sd.) J. BANERJEE.
(Sd.) V. A. PADMANABHAN.
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(Sd.) E. S. KRISHNAMOORTHY.
(Sd.) S. VENKATESAN.

New Delhi.
May 5, 1965.

APPENDIX I

Background Note on the Different System of Classification

I. Introduction:

The new Indian Tariff Classification might be based on the Brussels Tariff Nomenclature, the Standard International Trade Classification (Revised), the Revised Indian Trade Classification or the existing Indian Customs Tariff itself, but with necessary improvements. An attempt has been made below to compare the suitability of these various classifications for the purpose in view.

II. Characteristics and essential features of a tariff classification:

In comparing the various possible classifications, one may take into account certain broad characteristics such as (a) Sequence of headings; (b) Precision in definition and degree of detail; (c) Simplicity of wording; (d) International comparability; (e) Bearing of the nomenclature on the emerging trends in the national economy, including the promotion of exports; and (f) Provision of machinery for settling doubts and disputes.

(a) Sequence and general arrangement of headings:

The Brussels Tariff Nomenclature (B.T.N.) is incorporated in the Brussels Convention of the 15th December, 1950, on Nomenclature for the Classification of goods in Customs Tariffs. It is administered by the Customs Co-operation Council, an inter-governmental organization having its headquarters in Brussels. At present nearly 100 countries have already based or are proposing to base their tariffs on the B.T.N.

The B.T.N. contains 1097 headings, grouped under chapters and sections. There are 21 Sections, the main ones covering live animals and animal products, vegetable products etc., foodstuffs etc., products of various industries such as chemical, plastics, leather, wood, paper and textiles; precious metals and stones, and base metals and articles thereof; machinery, vehicles; and optical and other instruments and apparatus. The general principle adopted is to classify in the same chapter all goods obtained from the same or similar raw materials and to arrange them progressively within each chapter, starting from the raw material and progressing to the finished article. Countries adopting a "Brussels type" nomenclature are at liberty to introduce sub-headings, according to their needs, under the main B.T.N. headings, provided always that such sub-headings are so drafted that they relate only to the products classified in the relevant B.T.N. main heading. Countries can also 'contract' the nomenclature, if required, by merging together a number of allied headings but this has to be done in consultation with the Customs Co-operation Council, and without interfering with the basic structure and principles of the Nomenclature.

The Standard International Trade Classification (Revised) (S.I.T.C. Revised) is a statistical classification evolved from the original Standard International Trade Classification of 1950. It has been drawn up by the United Nations Secretariat for compilation of trade-by-commodity data by its member countries.

The S.I.T.C. (Revised) lists 1312 basic items under 10 Sections. These cover food and live animals, leverages and tobacco, crude materials, mineral fuels, animal and vegetable oils and fats, chemicals, manufactured goods classified chiefly by material, machinery and transport equipment, and miscellaneous manufactured articles. Designed basically for the compilation of international trade statistics, the division is on the basis of broad economic categories.

While there is a slight similarity in the sequence of sections in the B.T.N., and S.I.T.C. (R), the two classifications, being designed for different aims, could not follow identical lines either in general plan or in details. Some practical illustrations of the differences resulting from these factors are given below:—

Chapter 41 of the B.T.N. covers "Raw hides and skins (other than furskins) and Leather". It includes both raw hides and skins, and leather of various kinds. In the S.I.T.C. (R), however, "Hides and Skins (except furskins) undressed" are covered by Division 21, in the Section on "Crude Materials, Inedible, Except Fuels", while "Leather" falls in Division 61 on "Leather, Leather Manufactures, n.e.s. and, Dressed Furskins" in the Section on "Manufactured Goods Classified Chiefly by Material". Thus, while in the B.T.N. raw hides and skins are grouped with leather, as having a common origin though being at different stages of manufacture, in S.I.T.C. (R) the stage of manufacture has been considered more important, and this has resulted in the two varieties of goods being placed in widely separated Sections.

Chapter 31 of the B.T.N. bears the title "Fertilizers" and covers all fertilizers, whatever their origin. However, in the S.I.T.C. (R), crude fertilizers such as "Natural fertilizers of animal or vegetable origin, not chemically treated" and "Natural sodium nitrate" are included in Division 27 "Crude Fertilizers and Crude Minerals", under the Section on "Crude Materials, Inedible, Except Fuels," whereas "Fertilizers Manufactured" occur in Division 56 under the Section on "Chemicals". In this case the B.T.N. gives more importance to the function of the article, as a fertilizer, whereas the S.I.T.C.(R) is still concerned with the nature of the article, viz. whether it is crude or manufactured.

The Revised Indian Trade Classification (R.I.T.C.) has been drawn up within the framework of the S.I.T.C. (Revised) for compiling Indian import and export trade statistics. To meet national requirements, the 1312 basic items of that Classification have been further split up and 5000 commodities have been separately specified in the R.I.T.C. Generally, the articles in which there has not been much trade during recent years have been omitted, and new items have been included at the suggestion of the trade and various Government departments. The Classification is proposed to be introduced from the 1st April, 1965. Broadly speaking, what has been said about the S.I.T.C.(R) applies to this also.

The Indian Customs Tariff (I.C.T.) contains 563 items arranged in 22 sections. As it is based on the Draft Geneva Nomenclature, on which the B.T.N. is also based, the sequence of items in the I.C.T. is broadly similar to that in the B.T.N. The wording of the items is however not based on the Geneva Nomenclature and therefore differs considerably from that in the B.T.N.

(b) and (c) Precision in definition (and degree of detail) and simplicity in wording:

These two aspects are considered together, as they are inter-related, and are perhaps not entirely compatible. A workable tariff should be capable of being understood by laymen and should therefore avoid complexity in wording. At the same time, in order to ensure that the heading most appropriate to any given product is accurately and easily determined, its wording has to be as exact and precise as possible, even though this may involve detailed definitions at places.

The framers of the B.T.N. took particular pains to ensure accuracy in definition and to this end they tried to make the B.T.N. headings as precise as possible. Various "Legal Notes" are also given at the beginning of different Sections and Chapters, laying down the scope of the items occurring thereunder. The "Interpretative Rules" also assist in deciding which of several alternative headings should be adopted in a particular case. Goods which are not specifically covered by any existing heading are to be classified under the heading for the goods to which they are most akin. Thus the B.T.N. avoids the grouping of non-specified items under a single omnibus item such as Item No. 87. I.C.T. With a view to further ensuring accuracy in interpretation in its practical application, the B.T.N. is supported by (i) "Explanatory Notes" (ii) "Alphabetical Indexes" and (iii) a "Compendium of Classification Opinions". These, discussed in greater length under the para regarding "Machinery for settlement of disputes", supply a continuous record of the official interpretation of the Nomenclature and provide valuable guidance both to the trading community and to the Customs Administration regarding the practical application of the Nomenclature.

As the S.I.T.C. (R) and R.I.T.C. are designed mainly for compilation of trade statistics, where taxation is not involved and the possibility of disputes is remote, the emphasis is more on simplicity of wording. While the S.I.T.C. (R) seeks to maintain a one-to-one correspondence with the headings in the B.T.N., the description of items is not in such great detail as in the B.T.N. For the purpose of achieving further precision, it has been laid down that the legal notes in the B.T.N., and the rulings of the Customs Co-operation Council in respect of the practical application of the B.T.N., are applicable in respect of the S.I.T.C. (R) also. Thus in case of doubt as to the scope of the heading in the S.I.T.C. (R), the notes and rulings on the corresponding B.T.N. heading would be referred to.

The I.C.T. lists only 563 items and is therefore not as comprehensive in its coverage of commodities as the other classifications. Moreover, the wording of many of the items goes back to 1934 or even earlier and is necessarily not adapted to cover some of the commodities entering into modern trade.

(d) International Comparability:

A broad uniformity in the tariff nomenclatures of the nations can promote the flow of international trade as it would help to ensure uniformity and

certainty of meaning in trade contracts between importers and exporters and correct interpretation of Trade agreements.

The B.T.N. was designed *inter alia* with a view to the international comparability of tariff nomenclatures. This object has been substantially fulfilled, since, as stated earlier, about 100 countries have by now either adopted "Brussels type" tariffs or are preparing to introduce such tariffs.

The S.I.T.C. (R) was primarily framed for the logical arrangement of statistical data relating to international trade to ensure comparability of such statistics among the trading nations. By 1960 governments of countries accounting for 80 per cent of world trade were compiling trade-by-commodity data according to the original S.I.T.C. A number of countries of Latin America and countries of the British Commonwealth have also adopted the original S.I.T.C. as the basis of their Customs nomenclature. However, considering the purpose and characteristics of each of the classifications, the United Nations and the Customs Co-operation Council have agreed to recommend that States should use the B.T.N. for Customs purposes and the S.I.T.C. (Revised) for establishing statistical data.

While both the B.T.N. and the S.I.T.C. (R) (and through it the R.I.T.C.) have an international basis, direct comparability with other customs tariffs is attained to the greatest extent with the B.T.N.

The I.C.T. is based on the Draft Geneva Nomenclature of 1931. It has a somewhat remote relationship with the B.T.N., which was based to some extent on the same Nomenclature. However, the Brussels Nomenclature has effectively taken the place of the Geneva Nomenclature, and a tariff based on the latter has little prospect of international comparability.

(e) Bearing on the emerging trends in the national economy with particular reference to promotion of exports:

As developing countries expand their industries more and more, the pattern of their import and export trade changes correspondingly. Machinery and industrial raw materials become more and more important in their import trade and import of non-essential consumer goods tends to be restricted due to balance of payments difficulties. The tariff of the country has to take into account the pattern of imports, the need to protect developing industries, etc. It would have added value if it helps to make the manufacturer, and exporter conversant with the tariff classifications likely to be applied by foreign countries to which exports are made.

As regards its relevance to the pattern of our imports, the B.T.N. would have certain advantages in respect of new products, and the kind of articles which enter into the trade of the developed countries. This is because to a considerable extent the B.T.N. has been formulated with reference to the trade of those countries. In certain respects it may be found rather too detailed, particularly as regards the non-essential consumer goods whose importation into India is severely restricted. The possibility of contraction in such cases has already been referred to.

Similar remarks would apply to the S.I.T.C. (R) The R.I.T.C., having been formulated in the light of the composition of India's trade, would approximate

more closely to the pattern of our imports than would the B.T.N. or the S.I.T.C. (R). It might, however, be too detailed in certain respects.

The I.C.T., as mentioned earlier, has become out of date so far as India's import trade is concerned. It may be mentioned that about half the import revenue comes from 6 of the items in the I.C.T., whereas two-thirds of the items yield negligible or small amounts of revenue. The pattern of this Tariff is not, therefore, in line with the pattern of India's import trade.

The needs of our export trade are also relevant. If our Import Tariff is based on an internationally accepted model, our importers, manufacturers and exporters would become familiar with that model, and this would enable them to understand more easily the regulations applicable in foreign countries to the goods which they export. For this purpose, both the B.T.N. and the S.I.T.C. (R) (and through it the R.I.T.C.) have advantages, as explained in sub-paragraph (d) above.

(f) Machinery for clarification of doubts and settlement of disputes:

Howsoever detailed and accurate a tariff classification may be, doubts and disputes in its practical application cannot be avoided. The nature of the machinery provided for resolving such doubts and disputes, and the confidence which the public at large would have in that machinery, are therefore of considerable importance.

To reduce the scope for doubts or disputes, the Brussels Nomenclature is supported by the following publications designed to facilitate its application and ensure uniformity in its interpretation:—

(i) Explanatory Notes:

These constitute the official interpretation of the Nomenclature as approved by the Customs Co-operation Council and provide a full commentary on the scope of each heading, giving a list of the main products included and excluded, together with the appropriate technical description of goods concerned and their appearance, properties, method of production and uses, as well as practical guidance for their identification. These Notes are kept

under constant review to ensure that they are always abreast of technological progress.

(ii) Alphabetical Indexes:

These are designed to facilitate easy location in the Nomenclature and Explanatory Notes of reference to all products or articles mentioned therein.

(iii) Compendium of Classification Opinions:

This publication is also constantly brought up to date and lists all classification opinions adopted by the Customs Co-operation Council as a result of the study of classification questions submitted by the Customs administrations:

Where a doubt arises which cannot be settled by reference to the above material, the question can be referred to the Secretariat of the Customs Co-operation Council, and if necessary to the Nomenclature Committee and ultimately to the Council itself.

Doubts in regard to classification under the S.I.T.C. (R) are expected to be resolved by referring to the legal notes, explanatory notes etc., applicable to the corresponding items of the B.T.N. If the doubts cannot be resolved in this manner, a reference may be made to the U.N. Statistical Office for a ruling. The S.I.T.C. (R) does not, for obvious reasons, provide a detailed machinery for resolving differences of opinion, such as is necessary with a tariff nomenclature such as the B.T.N.

So far as the R.I.T.C. is concerned, the procedure in regard to the S.I.T.C. (R) may be adopted to the extent it is applicable. [viz., upto the level of the headings in the S.I.T.C. (R)]. For decisions as between national sub-headings, executive rulings would have to be given.

Doubts regarding the interpretation of the I.C.T. are at present resolved by the Custom House authorities. More doubtful cases go up to the Central Board of Excise and Customs and the Government of India in the Ministry of Finance (Department of Revenue). In giving rulings various technical authorities such as the Chief Chemist, Central Revenues, and the Department of Technical Development, are consulted. Reference is also made to the Ministry of Law on legal issues.

APPENDIX II

Analysis of Views* Expressed Regarding the Basis of the New Tariff
1. In favour of B.T.N

S. No.	Names of Bodies/Persons	REMARKS
1	Associated Chambers of Commerce & Industry of India, Calcutta	Have recommended adoption of B.T.N. with modifications on the lines of R.I.T.C. to suit the special conditions prevailing in India.
2	All-India Manufacturers' Organization, Bombay	Consider that the B.T.N. drawn up for the specific purpose of Customs with its explanatory notes, alphabetical index and compendium of classification opinions would be a better choice than the S.I.T.C. (R) or R.I.T.C. A liberal utilisation of the various sub-headings in the R.I.T.C., has, however, been suggested to suit India's pattern of trade.
3	All-India Importers' Association, Bombay	Have recommended adoption of the B. T. N. with necessary expansions and contractions to suit India's foreign trade.
4	All-India Exporters' Chamber, Bombay	Do.
5	All India Instrument Manufacturers and Dealers Association, Bombay.	Consider adoption of the B.T.N. to be advantageous. In the interest of the instrument trade, the Association has recommended the addition of sub-headings under chapter 90 of section XVIII of B.T.N. to cover electronic and nucleonic test equipment, apparatus, instruments etc.
6	Indo-German Chamber of Commerce, Bombay	Have recommended the B.T.N. without change in the existing headings, but adopting sub-headings.
7	Indian Engineering Association, Calcutta	Have recommended the adoption of B.T.N.
8	Engineering Association of India, Calcutta	Feel that it would be in the interest of the country to adopt B.T.N.
9	Ministry of Steel & Mines (Deptt. of Mines and Metals), New Delhi.	Have recommended adoption of the B.T.N. in full, but added that it may be necessary to give a proper definition to the term "Mining Machinery".
10	Director of Statistics, C.C.I. & E., New Delhi	Has stated that in view of the decision of the Sub-committee on the principles of classification, he agrees that the B.T.N. should be the basis for the new Tariff, with suitable contractions and expansions, and making full use of the R.I.T.C.
11	Wheels India Ltd., Madras	Have recommended adoption of the B.T.N. without expansion or contraction but with amplification of the headings relating to starters, dynamos etc.
12	Dr. R. L. Agarwal, University of Gorakhpur, Gorakhpur	Has recommended the adoption of the B.T.N. as it is an internationally standardised tariff structure with several advantages.
2. In favour of S.I.T.C.		
13	Burmah-Shell Oil Storage and Distributing Co. Ltd., New Delhi	Have stated that the B.T.N. is designed to suit Western countries and would not suit the Indian conditions. Have recommended adoption of S.I.T.C., since it is comprehensive, importers are already familiar with it, and the I.T.C. Schedule is proposed to be correlated with the S.I.T.C.

*Based on replies received upto the 24th February, 1965.

S. No.	Names of Bodies/Persons	REMARKS
<i>3. In favour of R.I.T.C.</i>		
1	Federation of Custom House Agents' Association in India, Bombay.	Do not favour B.T.N. Have recommended adoption of the R.I.T.C. which they consider is more or less based on the B.T.N., keeps in view our special requirements, and is going to be adopted for statistical purposes.
2	Indian Chemical Manufacturers' Association, Calcutta	The Association considers that in the light of international economic developments, changed pattern of trade and the needs of a rapidly growing economy, the R.I.T.C. is better suited to the Indian economy than the B.T.N. or S.I.T.C. (R). Have suggested some modifications to the R.I.T.C.
3	The Delhi Watch Traders' Syndicate, Delhi	They have expressed views only regarding watches and clocks, and have recommended the adoption of the R.I.T.C. for these articles.
4	Larsen & Toubro Ltd., Bombay	Do not consider B.T.N. to be suitable to India as we have many restrictions on imports. Have recommended adoption of a tariff based on the R.I.T.C.
<i>4. In favour of indigenous Tariff Schedule</i>		
1	Bharat Chamber of Commerce, Calcutta	Although the Chamber is in general agreement with the approach made in the B.T.N., they consider that the adoption of the B.T.N. can wait. As the Customs Administration and the trade are used to the present Tariff, the Chamber favours the continuance of the existing Tariff with necessary improvements, with the help of B.T.N.
2	Heavy Electricals Ltd., Bhopal	Favour retention of the present Tariff with necessary improvements to include additional items. The items should be more precisely defined.
3	T.L. Cycles of India, Madras	Are not interested in the adoption of B.T.N. Favour the retention of the present Tariff in the light of their experience.

APPENDIX III

List of Countries which have adopted or propose to adopt a tariff based on the B.T.N.

AFRICA	AMERICA	ASIA	AUSTRALASIA	EUROPE
1. TARIFFS IN FORCE				
Algeria	Bolivia	Cambodia	French Polynesia— (Tahiti, Society Is., Marquesas Is., Cambier Is., Tubai Is., Tuamotu Arch. Rapa Is., etc.)	Austria(*)
Burundi	Brazil (United States of (1)	Iraq		Belgium (*)
Cameroons (Fed. Rep. of)	Cuba	Israel(**)		Denmark (*)
Central African Republic	French Guiana	Japan		Finland (*)
Chad (Rep. of)	Guadeloupe	Jordan (Kingdom of)		France (*)
Comoro Is. (Arch. of)		Laos (Kingdom of)		Germany (Fed. Rep. of) (*)
Congo (Brazzaville) (Re. of)	Haiti (**)	Lebanon (**)	New Calendenia and dependencies.	Greece (**)
Congo (Leopoldville) (Rep. of)	Martinique	Pakistan (**)		Iceland
Dahomey (Rep. of)	St. Pierre and Miquelon (1)	Philippines (1)		Ireland (*)
Gabon (Rep. of)	Surinam	Syrian Arab Republic (**)		Italy (*)
Guinea (Rep. of)		Thailand (Kingdom of)		Liechtenstein
Ivory Coast (Rep. of) (**)				Luxemburg (*)
Libya (Kingdom of)				Monaco
Madagascar (Malagasy Rep.)				Netherlands (*)
Mali (Rep. of)				Norway (*)
Mauritania (Islamic Rep. of)				Portugal (*)
Morocco (Kingdom of)				Spain (*)
Niger (Rep. of)				Sweeden (*)
Reunion				Switzerland (*)
Rwanda (**)				Turkey (*)
Senegal (Rep. of)				United Kingdom (**)
Spanish Provinces in Africa (Ifni, Sahara, Rio Muni, Fernando Po)				Yugoslavia (*)
Togo (Rep. of)				
Tunisia (Rep. of)				
United Arab Republic(**)				
Upper Volta (Republic of)				
2. DRAFT TARIFFS				
Nigeria (Fed. of)	Argentina (Rep.)	Indonesia(**)	Australia(*)	
Portuguese Provinces in Africa (Angola, Mozambique)	Chile	Iran (*)		
Somali (Republic of)	Colombia	Saudi Arabia		
South Africa (Rep. of)	Jamaica			
Sudan (Rep. of)	Paraguay			
	Peru	Vietnam (Rep. of)		
	Uruguay			

(1) 1950 Nomenclature.
 (*) Member of the Customs Co-operation Council and a Party to its Nomenclature Convention.
 (**) Member of the Customs Co-operation Council, not being party to its Nomenclature Convention.

APPENDIX IV
Correlation of Allied Classifications

Customs Tariff (revised and based on B.T.N.)	Rate of duty	I.T.C. Schedule (revised—hypothetical)	Corresponding R.I.T.C. Items
16.04 Prepared or preserved fish, including caviar or caviar substitutes (Main heading)		16.04 Prepared or preserved fish, including caviar or caviar substitutes. (Main heading)	032.0 Fish in airtight containers, n.e.s. and fish preparations, whether or not in airtight containers (including crustacea and molluscs) 032.01 Prepared or preserved fish, including caviar substitute:— (Main heading)
16.041 Canned fish. [Corresponding to I.C.T. 16(1) and 16(3)]	Revenue 20%	16.0410 Canned fish. [Corresponding to IV(66) I.T.C.]	032.0101 Fish, canned, n.e.s.
16.042 Preserved fish, in containers other than cans, and fish preparations, n.e.s. [Corresponding to I.C.T. 3(1)]	Revenue 35%	16.0421 Preserved fish, in containers other than cans, n.e.s. [Corresponding to IV(3) I.T.C. (Part)] 16.0422 Fish preparations, n.e.s. [Corresponding to IV(3) I.T.C. (Part)]	032.0102 Fish in other containers n.e.s. 032.0103 Fish preparations in airtight containers. 032.0104 Fish preparations not in airtight containers.
24.010 Unmanufactured tobacco; tobacco refuse [Corresponds to ICT24(3)]	Preferential Revenue Standard Rs. 50 per kg. "Preferential" Rs. 50 per kg.	24.010 Unmanufactured tobacco; (Corresponds to 95/IV/ITC) (Main heading)	121.0 Tobacco unmanufactured (including scrap tobacco and tobacco stems) (Main heading)
		24.0101 Unmanufactured tobacco for the manufacture of bidis, cigars or cheroots, hookah tobacco or chewing tobacco. 24.0102 Unmanufactured tobacco, Sun cured Natu (country) 24.0103 Unmanufactured tobacco, Virginia, flue cured 24.0104 Unmanufactured tobacco, Virginia, sun cured 24.0105 Unmanufactured tobacco n.e.s. (All the above sub-headings correspond to parts of No. 96/IV I.T.C.)	121.0001 For manufacture of bid 121.0002 For manufacture of chewing-tobacco 121.0007 For manufacture of cigars and cheroots (excluding bidis) 121.0008 For manufacture of hookah tobacco 121.0003 Sun cured Natu (country) 121.0004 Virginia, flue cured 121.0005 Virginia, sun cured 121.0006 Burley tobacco 121.0009 Tobacco, unmanufactured, n.e.s. (including stalks and stems)
24.02 Manufactured tobacco; tobacco extracts and essences (Main heading)		24.021 Manufactured tobacco; extracts and essences (Main heading)	122.1 Cigars and cheroots (Main heading) 122.1001 Bidis*

Customs Tariff (revised and based on B.T.N.)	Rate of duty	I.T.C. Schedule (revised-hypothetical)	Corresponding R.I.T.C. items
24.021 Cigars and cheroots [Corresponds to I.C.T. 24(1)].	Rev. 40 % plus Rs. 36.40 per kg.	24.0210 Cigars and cheroots (Corresponds to 94/IV I.T.C.)	122.1009 Others.
24.022 Cigarettes [Corresponds to I.C.T.24(2)]	Rev. 40% plus Rs. 41 per thousand or Rs. 36.40 per kg., whichever is higher.	24.0220 Cigarettes [Corresponds to 95/IV I.T.C.]	122.1 122.2000 Cigarettes (Main heading) Cigarettes
24.023 Manufactured tobacco n.e.s. (Corresponds to I.C.T.24)	Rev. Rs. 60 per kg.	24.023 Manufactured tobacco n.e.s. 24.0231 Bidis (Corresponds to 122.1001 or new sub- heading under 122.3) 24.0232 Chewing tobacco 24.0233 Snuff 24.0234 Others	122.03 Tobacco, manufactured (including smoking and chewing tobacco, snuff) (Main heading). 122.3001 Chewing tobacco 122.3004 Snuff 122.3002 Hookah or gudaku 122.3003 Jarda, scented tobacco 122.3009 Tobacco manufactured n.e.s.

(All the above sub-headings correspond to parts of 93/IV I.T.C.)

*Bidis should more appropriately be classified under R.I.T.C. heading 122.3, with a separate sub-heading such as 122.3005. (For tariff purposes bidis are classifiable as tobacco manufactures, n.q.s.i, and not as cigars).

Notes.— These examples relate to a system in which both the Tariff Schedule and the I.T.C. Schedule are based on the B.T.N., while the R.I.T.C., based on the S.I.T.C. (Revised), remains as the statistical classification. It is anticipated that such an I.T.C. Schedule would be more detailed than the Tariff Schedule, but not more detailed than the R.I.T.C. The Tariff Schedule and the I.T.C. Schedule could be 'aligned', i.e., their main headings would have the same sequence, numbers and wording. The sequence and wording of the R.I.T.C. would be different, but there would be correlation between this and the other two schedules. In actual practice, the process of adaptation of the B.T.N. to the needs of India would necessitate some departure from the above pattern.

APPENDIX 4

Questionnaire issued by the Committee

TARIFF REVISION COMMITTEE (MINISTRY OF COMMERCE)

The attached questionnaire is designed to cover all aspects of the enquiry entrusted to the Tariff Revision Committee by the Government of India Resolution No. 10(8)/63-GATT dated the 17th March 1964. The terms of reference are as follows:—

- (1) To examine the present structure of the Indian Customs Tariff (Import and Export) Schedule with reference to the composition of products and pattern of India's import and export trade.
- (2) In the light of the examination made under item (1) and having regard to the international developments and changed pattern of trade, to recommend whether the Import Tariff Schedule should be based on the Brussels Tariff Nomenclature or other international nomenclature or whether India may continue to have its separate Import Tariff Schedule after necessary improvement.
- (3) To advise the Government of India regarding the lines on which the Customs Tariff Schedule should be revised, with particular reference to the need for—
 - (a) the creation of additional tariff items for articles of recent development and of commercial importance;
 - (b) revision of the classification of machinery, iron and steel and textiles in the context of the changed pattern of trade; and
 - (c) provision for assessment of parts of articles.
- (4) To recommend suitable amendments to the classifications and nomenclature of the Export Tariff Schedule.
- (5) To review the substantive provisions of the Indian Tariff Act, 1934, Tariff (Amendment) Act, 1949 as well as other relevant legislations and to recommend modifications or amendments required in respect of them.
- (6) To make such other recommendations as may seem germane to the objective of the enquiry.

2. The questionnaire has been divided into five parts, each part covering a particular aspect of the enquiry. Some of the parts are dependent on others. For instance, if in your reply to Part A you recommend the adoption of the Brussels Nomenclature or the S.I.T.C., it may not be necessary for you to reply to any of the questions in Part B.

3. In case you do not find it possible or necessary to answer all the questions, please give replies to only those questions on which you wish to offer your views. An attempt has been made to give the background to the various questions. The general explanatory notes and other annexures to the questionnaire, and the

copies of the Brussels Nomenclature and the Revised Indian Trade Classification, may be useful in this connection.

4. The residual questions, generally those occurring at the end of each part, invite general views on the subject. It is assumed that in replying to these questions the overall framework of the terms of reference will be kept in view.

5. The Committee would be grateful if the replies are typed on one side of the sheet, and if replies to different parts are given separately. It would also be greatly appreciated if you could send 6 copies of your reply.

6. Please send your reply so as to reach the Secretariat of the Committee by the 30th* November, 1964 at the following address:—

Tariff Revision Committee,
Ministry of Commerce,
Room No. 562,
Udyog Bhavan,
New Delhi.

TARIFF REVISION COMMITTEE

QUESTIONNAIRE

Part—A

To examine the present structure of the Indian Customs Tariff (Import and Export) Schedule with reference to the composition of products and pattern of India's import and export trade, and in the light of this examination and having regard to the international developments and changed pattern of trade, to recommend whether the Import Tariff Schedule should be based on the Brussels Tariff Nomenclature or other international nomenclature or whether India may continue to have its separate Import Tariff Schedule after necessary improvement.

IMPORT SCHEDULE

1. In the light of the considerations mentioned above, do you recommend the adoption of the Brussels Tariff Nomenclature (in full or in part) in place of the existing import Tariff Schedule?

2. If you recommend the adoption of the Brussels Tariff Nomenclature, do you consider that:

- (a) any of the existing headings should be changed?
- (b) any further sub-headings should be adopted? (Please give details of your suggestions)

3. Do you think the Brussels Tariff Nomenclature can be adopted after being abridged by merging some of the headings? If so, please give details.

*This was extended upto the 15th January, 1965.

4. If you do not recommend the adoption of the Brussels Tariff Nomenclature, do you recommend the adoption of any other standard "ready-made" nomenclature, such as the Standard International Trade Classification (Revised) or the Revised Indian Trade Classification? Please give details.

5. Do you have any other suggestion regarding the subject-matter of this part, keeping in view the special requirements of industrial development in India?

Part—B

[If it is decided that India may continue to have its separate Import Tariff Schedule after necessary improvement, to advise the Government of India regarding the lines on which the Customs Tariff Schedule should be revised.

Questions in this part need not be answered if the reply to Question No. 1 or Question No. 4 is "Yes".

6. If you do not recommend the adoption in full or in part of a 'ready-made' nomenclature or classification, what are your suggestions on the general principles to be followed in framing a tariff, as regards the grouping of articles, approximate number of headings and degree of detail, etc.?

7. Do you consider that :

- (a) any items of the Indian Customs Tariff (Import Schedule) are of negligible importance and can be deleted or merged with other items? If so, please give details.
- (b) any items of the Indian Customs Tariff cover too wide a range and should be split up? If so, please give details.
- (c) any new items should be specified? If so, please give details of each such item and where it is to be included.
- (d) there is overlapping of any items? If so, please give details.

8. What are your suggestions for the amendment of the existing Indian Customs Tariff? Suggestions may be made under the following headings:—

- (a) (i) Specific tariff heads in respect of additional items considered necessary to cover articles of recent development and of commercial importance;
- (ii) Classification of items of machinery i.e. mainly articles falling under the present tariff items 72 to 72 (40);
- (iii) A provision on the lines of the provisos to Items 72(3) and 72(25), but applicable to other items of machinery such as 72(4), 72(7), 72(39) etc., to enable interchangeable parts when imported for the first installation or assembly of such machinery, to get the benefit of the rate of duty applicable to the machinery if imported complete;
- (iv) Provision for interchangeable parts of plants imported incomplete, and therefore not covered by the tariff Items [72(3) and 72(25)] at present applicable in respect of interchangeable parts of plants imported complete;
- (v) Provision for semi-finished machinery parts, including castings and forgings, which are at present classified as iron and steel manufactures etc. and not as machinery parts;
- (vi) Items relating to textile materials and textile goods i.e. articles covered by Items 46 to 63(1), and in particular Items 48 and 49 and their sub-items;

(vii) Items relating to articles of iron and steel i.e. Items 63 to 63(35), and also certain other items such as 71(b) and 71(1); and

(viii) Specific provision for parts of the articles mentioned in the various tariff items.

(b) Nature of rates of duty; relative advantages of *ad valorem* and specific rates; difficulties if any arising out of composite and alternative rates of duty, and suggestions for avoiding such difficulties.

9. The Brussels Nomenclature provides for the adoption of certain rules of interpretation, which assist in deciding which of two or more alternative classifications should be adopted. In case you do not recommend the adoption of the Brussels Tariff Nomenclature, do you nevertheless consider that certain rules of interpretation should be laid down? If so, do you recommend the adoption of the rules of the Brussels Tariff Nomenclature? Or would you suggest any other rules?

10. Do you have any other suggestions regarding the subject matter of this part?

Part—C

To recommend suitable amendments to the classifications and nomenclature of the Export Tariff Schedule.

Export Schedule

11. Do you consider it desirable to have a formal export tariff schedule, despite the fact that most of the articles exported are not liable to export duty? If so, what are your suggestions for such a tariff?

12. Alternatively, do you consider that the Export Tariff should cover only those articles on which export duty is being, or is likely to be, levied?

13. If so, would you recommend the deletion from the Export Tariff of all or most of the articles on which no export duty is levied at present? What are the entries (with or without amendment) which you think should be retained?

14. Do you have any other suggestion regarding the subject matter of this part?

Part—D

To review the substantive provisions of the Indian Tariff Act, 1934, Tariff (Amendment) Act, 1949 as well as other relevant legislations and to recommend modifications or amendments required in respect of them.

I. INDIAN TARIFF ACT, 1934 (32 OF 1934)

SECTION 2A

15. Do you agree with the principle of automatic levy of countervailing duty on imported articles in all cases where a central excise duty is leviable on a like indigenous article?

16. Do you consider that provision should be made for the levy of countervailing duty on an imported article equal to any central excise duty chargeable on its component parts or raw material?

17. Do you think the method of calculating countervailing duty leads to any difficulties? If so, what improvements would you suggest?

SECTION 3A

18. Under this section, the Central Government is empowered to levy a protective duty by notification, on a recommendation by the Tariff Commission.

Would you like any other condition to be observed prior to the exercise of this power?

SECTION 4A

19. Under this Section, the Central Government is empowered to increase the export duty leviable on any article, or to levy an export duty where there is none at present, if it is satisfied that circumstances exist making immediate action necessary.

- (a) Do you consider that this power should be retained?
- (b) Should any other conditions be prescribed for the exercise of this power?

SECTION 8

20. This Section empowers the Central Government to impose by notification an additional duty on any article on which a bounty is paid by the country of export, the additional duty being equal to the amount of the bounty.

Would you like any conditions to be attached to the exercise of this power?

21. Do you consider that any amendment is necessary to any other provision of the Tariff Act, 1934?

**II. INDIAN TARIFF (AMENDMENT) ACT 1949
(1 OF 1949)**

22. Do you consider that, instead of renewing Sections 4 and 5 of the Act from year to year, their provisions could be made substantive, with a provision for revision of the duty on the affected article if any of our commitments under the GATT are given up or altered?

23. Do you consider that the practice of making concessional rates agreed to under the GATT applicable to all countries generally should be continued? Alternatively, should a distinction be introduced between "M.F.N. rates" applicable to GATT and other "M.F.N." countries, and "Standard rates" (which may or may not be higher than the M.F.N. rates) applicable to non-GATT and non-M.F.N. countries?

24. Article XIX of the GATT permits countries to take emergency action to raise 'bound' rates of duty where it is found that any product is being imported in such increased quantities and under such conditions as to cause serious injury to domestic producers. Do you consider that a provision should be made enabling the levy of higher duty by notification in such cases on the lines of Section 8 of the Indian Tariff Act, 1934?

**III. THE TARIFF COMMISSION ACT, 1951
(50 OF 1951).**

25. In order to avoid the creation of very complex "protective" tariff items, which might interfere with the scheme or the continuity of the Tariff Schedule, would you consider that the Tariff Commission may adopt the practice of so farming their recommendations that protective duties may as far as possible be applied to existing tariff items, even if as a result the scope of protection differs somewhat from what is considered to be necessary?

26. Have you any other suggestion, within the scope of the terms of reference, regarding the amendment of the Tariff Commission Act, 1951?

IV. THE CUSTOMS ACT, 1962 (52 OF 1962)

27. Exemptions from duty, considered necessary in the public interest, are made by notification under Section 25 of the Act. Do you consider that, as a measure of simplification, such exemptions may, wherever possible, be applied to an entire tariff item or items, even though this might give the exemption a slightly different scope from what is otherwise considered desirable?

28. Have you other suggestion regarding the amendment of the provisions of the Customs Act, 1962?

V. GENERAL

29. Have you any other suggestion regarding the subject-matter of this part (including suggestions for the amendment of any Act not mentioned above)?

Part—E

To make such other recommendations as may seem germane to the objective of the enquiry.

TARIFF SCHEDULE

30. The Indian Customs Tariff, which shows the effective rates of duty, exemption notifications etc., is now published once a year, to show the position as on the 30th April. Correction lists are also issued periodically. Do you consider that the contents and layout of this publication are satisfactory, or would you suggest any changes? Have you any other suggestions in this regard?

IMPORT TRADE CONTROL

31. Do you consider that it would be possible and desirable to have the same schedule for Import Trade Control purposes as well as for tariff purposes?

32. Would you recommend the adoption for I.T.C. purposes of the Tariff Schedule finally decided upon, the items being further sub-divided to the extent necessary?

33. If you consider that it would not be practicable to have a common schedule, what measures would you suggest for achieving a closer correspondence between the two Schedules and avoiding Customs clearance difficulties?

TARIFF RULINGS

34. Do you consider that any change in the practice of applying tariff rulings retrospectively where this is in favour of the public is called for?

TARIFF VALUES

35. Under Section 14(2) of the Customs Act, 1962, tariff values are fixed for certain articles whose valuation for purposes of current assessment of duty presents some difficulty. These tariff values are calculated so as to provide the closest ascertainable approximation to the value as defined in Section 14(1). The fixation of tariff values is preceded by discussions between the Directorate General of Commercial Intelligence and Statistics and the trade interests. Have you any observations to make regarding this procedure?

GENERAL

36. Have you any other suggestions regarding matters germane to the objective of this enquiry?

ANNEXURE—I.

GENERAL EXPLANATORY NOTES ON THE QUESTIONNAIRE

Import Schedule

In order to estimate the importance of particular articles in the external trade of India, reference may be made to the 'Statistics of the Foreign Trade of India' and the 'Customs and Excise Revenue Statement of the Indian Union' published by the D.G.C.I. & S. Brief descriptions of the Brussels Tariff Nomenclature and the Revised Indian Trade Classification are contained in Annexures II and III, and copies of these classifications are being made available with the questionnaire.

Q. No. 2.—The Brussels Tariff Nomenclature contains 1097 standard headings; sub-heads under these standard headings are left to be decided by individual countries. Changes in the main headings are not favoured, since they would affect the international comparability of tariffs, and also vitiate the classification rulings given by the Customs Co-operation Council.

Q. No. 3.—Keeping in view the needs of developing countries, which may not require the detailed classifications appearing in some Sections of the Brussels Nomenclature, the Customs Co-operation Council has agreed that such countries can contract the text of the Nomenclature by merging two or more headings of the same sub-chapter or chapter into one single heading to suit their needs. These contractions should, however, be undertaken in close co-operation with the Council. The structure of the Nomenclature, and in particular the order of the headings, must be respected. The contractions must be compatible with the principles on which the Nomenclature rests and they must be so designed as to provide room for subsequent expansion within the framework of the full Nomenclature.

Q. No. 4.—The Revised Indian Trade Classification is based on the Standard International Trade Classification (Revised). It is however much more detailed, containing 5000 headings as against 1312 in the S.I.T.C. (Revised). It is proposed to be adopted for Statistical purposes from 1-4-1965.

Q. No. 6.—While replying to this question, suggestions might be made regarding the broad groups or sections in the proposed new tariff, and their sequence; whether the number of headings should be more than the present 563, or fewer; the broad degree of detail required in the headings, which at present range from a very wide item like No. 87 "All other articles not otherwise specified" to items with a very small scope, like No. 49(5) "Ghoonsis and Muktakesis" and No. 63 (5) "Iron rice bowls".

Q. No. 8.—(a) (i) For example, there are at present no separate headings for machine tools, plastic materials (except phenol-formaldehyde moulding powder and P.V.C. sheets), synthetic rubber and earth shifting machinery.

Q. No. 8.—(a) (ii) & (iii) Reference may be made to the report of the Machinery Committee constituted by the Government of India in 1922. The present structure of the machinery items in the tariff is based on the report of this Committee. The Report is contained in Chapter V of the Indian Customs Tariff Guide (ninth edition, 1963).

Q. No. 8.—(a) (iv) Items 72(3) and 72(25) cover 'component parts' of various types of machinery, and carry a low rate of duty. In order to be treated as 'component parts', goods have to fulfil certain conditions, such as that of having some special shape or quality. However, when the complete machine is imported in a knocked-down condition, even those parts, such as bolts and nuts, which do not fulfil the conditions prescribed for 'component parts' can be treated as component parts; this is ensured by the provisos to these two items. Where, however, only a part of the machine is imported (the rest being manufactured in India) the provisos do not apply, and such articles have strictly speaking to be assessed separately, at the rate applicable to each article. Such rates are likely to be generally higher than the rate for machinery. In order to rectify this anomaly, which would discourage the indigenous manufacture of machinery, the Government of India have issued an exemption notification under the Customs Act, enabling assessment to be made in such cases as though the complete machine had been imported. The desirability of incorporating this provision in the Statutory Tariff may be considered.

Q. No. 8.—(a) (v) Rough steel castings and forgings meant for the manufacture of component parts of sugar mill machinery, machine tools, etc., are assessable as manufacturers of iron and steel, under item No. 63 (28), which carries a much higher rate of duty than that on machinery. To rectify this anomaly, exemption notifications under the Customs Act have been issued in respect of castings and forgings for sugar mill machinery and machine tools, reducing the duty to that applicable to sugar mill machinery or machine tools as the case may be.

Q. No. 8.—(a) (vi) & (vii) Textiles and steel were formerly protected industries. The tariff items relating to them, viz. Sections XI and XV of the Tariff, are very uneven. Articles which now have very little importance in our import trade have been classified in great detail, whereas there are some items, such as 63(28) "All sorts of iron and steel and manufactures thereof not otherwise specified" which have a wide scope. The rates of duty are also complicated, particularly for iron and steel.

Q. No. 8.—(viii) In cases where the main item does not specifically include "parts thereof" difficulty has frequently arisen regarding the classification of the parts.

Q. No. 8.—(b) Please see Q Nos. 8(a) (vi) and (vii). Specific duties and composite or alternative rates (i.e. a specific duty and/or an *ad valorem* duty) are particularly prevalent in the items relating to textiles and iron and steel, tending to make duty calculations very complicated.

Q. No. 9.—For the Brussels interpretative rules, please refer to a copy of the Brussels Tariff Nomenclature which is being made available with the questionnaire.

Export Schedule

The Export Tariff, unlike the Import Tariff, is not comprehensive, and covers only a few of the articles which are exported from India. Additions were made to this tariff as and when necessary, to provide for the levy of export duty on specified articles. Several exemptions have however been given, in the interest of export promotion, and at present only 3 out of the 23 articles specified in the Export Tariff still carry export duty. These are mercury, hard cotton waste and certain varieties of raw cotton.

Export duties are under constant review, having regard particularly to the competitive position of India goods in foreign markets. When it is established that a duty is standing in the way of exports, it is reduced or removed. This is generally done not by legislative action but by an exemption notification under the Customs Act. Such notifications are capable of cancellation or amendment, so that Government have the power, if circumstances render it necessary, to restore or raise the export duty to any level which is not higher than the statutory level specified in the Export Tariff Schedule. If, however, the duty were abolished by legislative action, viz. by amending the Export Tariff Schedule itself, it could only be restored by further legislative action. Since the prospect of changes in market conditions is always present, it may be administratively convenient to abolish duties in the first instance by notification and after a period, when it is clear that there is no likelihood that the duty will need to be re-imposed, to amend the Export Tariff Schedule to delete such items. It may be observed, however, that Government have emergency power, under Section 4 A of the Tariff Act, to increase or levy an export duty by notification.

A list of articles on which export duty is leviable at present, or was leviable within the last 5 years (i.e., upto 1-4-1959) is given below:—

S. No.	Name of the article	Position regarding levy of duty
1	2	3
1.	Raw jute (including Bimlipatam Jute and mesta fibre)	Duty removed on 1-3-64
2.	Certain varieties of raw cotton	
	(a) Bengal <i>Deshi</i>	Duty removed on 1-9-64
	(b) Mathias, Kalagins, Dholeras, C.P.I., C.P.II, Central India <i>Deshi</i> , Oomras etc.,	Duty still leviable
3.	Hard cotton waste	Duty still leviable
4.	Rice, husked or unhusked including rice flour but excluding rice bran and rice dust.	Duty removed on 1-2-63
5.	Tea	Duty removed on 1-3-63
6.	Mercury	Duty still leviable
7.	Seed lac and shellac including button lac and garnet lac	Duty removed on 11-12-63
8.	All other types of lac	-do-

Q. No. 11.—It may be observed that at present almost all goods are free of duty on export, and most of them do not figure in the Export Tariff Schedule. Articles not figuring in the Schedule are not formally 'assessed'

to a 'nil' duty. If the Import Tariff Schedule were adopted for export duty purposes also, it may involve having a large tariff in which almost all items would be free, and result in almost every shipping bill having to be formally 'assessed' to a nil duty.

Q. No. 15.—At present, when central excise duty is leviable on any article, a countervailing duty is leviable on similar articles when imported, whether or not such articles are actually being manufactured in India at the moment. The rate of countervailing duty is the same as the rate of central excise duty; when the central excise duty is *ad valorem*, the countervailing duty is also *ad valorem*, and is levied on the landed cost (including the import duty) of the imported article.

Q. No. 16.—Cases may occur where central excise duty is leviable on component parts, or on raw material, but not on the complete article which they go into. For example, there is an excise duty on certain parts of bicycles, but not on complete bicycles. In such a case no countervailing duty would be paid on the complete article when it is imported, although the component parts or the raw material which go into the corresponding indigenous article would have been charged to central excise duty or to countervailing duty.

Q. No. 18.—Section 14 of the Tariff Commission Act lays down the guiding principles to be observed by the Tariff Commission in making its inquiries and recommendations. Section 3A of the Tariff Act does not prescribe any particular principle to be observed by Government, except that it should be satisfied that immediate action is necessary. It may be considered whether this needs to be elaborated.

Q. No. 19.—The Section only lays down that Government should be satisfied that the duty should be increased or levied, and that immediate action is necessary. It may be considered whether this needs to be elaborated.

Q. No. 20.—Action of this nature may be necessary to protect the indigenous industry against subsidised imported goods. It may be considered whether there should be a provision for placing such notifications before Parliament.

Q. No. 22.—This Act gives effect to the bulk of the tariff commitments of India under the General Agreement on Tariffs and Trade. It has the effect of amending the Import Tariff Schedule, by creating a number of new headings, amending existing headings, and altering existing rates of duty. The amendments are however deemed to be of a temporary nature, and are due to expire every year, allowing the Schedule to revert to what it would have been if the Act had not come into force. It has been the practice to renew the provisions of this Act every year, for a period of one year, through the Finance Act. This has however led to some difficulty, and the question of making the amendments permanent, with a provision for review, needs consideration.

Q. No. 23.—Tariff reductions or bindings negotiated under the GATT are required to be extended to the trade of all other Contracting Parties to the GATT under the "most favoured nation" clause of the GATT. There is no obligation to extend them to the countries which are not Contracting Parties or with whom India has no bilateral "M.F.N." agreement. We have, however, been in practice extending these concessional rates to all countries irrespective of whether or not we have "M.F.N." obligations under either the GATT or bilateral agreements. This practice amounts to our automatically applying the "M.F.N." rates even to countries to whom we are not committed to give "M.F.N." treatment. We are therefore deprived of the

use of "M.F.N." treatment as a bargaining factor in trade negotiations.

Q. No. 24.—Where the GATT itself provides for a certain type of action to prevent injury to domestic producers, it appears desirable that the mechanism should be provided for such action to be taken when found necessary.

Q. No. 25.—The scope of a protective duty i.e., the nature of articles to be covered, is generally based on the Tariff Commission's recommendation, which in turn is based on the progress made, and the particular goods manufactured, by the indigenous industry. The point raised in this question would be of particular importance if a standard nomenclature or classification were adopted; in that event the creation of 'ad hoc' headings, depending on the progress made by particular industries, would lead to difficulty.

Even otherwise, if tariff items are stable, i.e., their scope is not changed from year to year, the comparative figures of duty collections give a good idea of the volume of imports and the effect of changes in duty rates, etc. Comparability of the statistics becomes difficult if the scope of the items is changed from time to time.

Q. No. 27.—Please see the latter part of the note regarding Q. No. 25.

Q. No. 31.—The views expressed in this regard by the Officer on Special Duty who carried out an enquiry in 1952-53, and of the Mudaliar Committee are contained in Annexure IV to the questionnaire.

Q. No. 34.—Occasionally an established classification in one or more Custom Houses has to be changed as a result of a tariff ruling issued by the Government of India or the Central Board of Excise and Customs. In such cases the present practice is that, where the ruling results in an article being assessed at a lower rate, refunds are allowed even in past cases (i.e. prior to the issue of the ruling) provided claims were made within the statutory time limit; however, where a tariff ruling results in a higher duty, this ruling is generally not made applicable to goods which have been imported and cleared before the date of issue of the ruling. The legal position is that a tariff ruling does not alter the law, but states what the law is and has been. Strictly speaking, therefore, such rulings would apply even to past assessments. As a facility to the public the practice has been adopted of not following the letter of the law in those cases where this would be to the disadvantage of the assessee.

ANNEXURE II

Note on the Brussels Tariff Nomenclature

Over the last few decades, attempts have been made to evolve a common framework for Customs Tariffs. A large number of countries have now adopted a standard nomenclature (popularly called the Brussels Tariff Nomenclature) which is incorporated in the Brussels Convention of the 15th December, 1950 on Nomenclature for the Classification of Goods in Customs tariffs. At present about 70 States have their Customs tariffs based on the Brussels Tariff. Apart from the West European Countries, a number of countries in Africa and Asia (including Algeria, Morocco, Cambodia, Iraq, Japan, Jordan, Laos, Lebanon, Pakistan, the Philippines and Thailand) have adopted the Brussels Nomenclature as a basis for their tariffs.

2. The Brussels Nomenclature resulted from the work of the European Customs Union Study Group, which made considerable use of the earlier Geneva Nomenclature of the League of Nations. The Brussels Nomenclature comprises 1097 headings, which are arranged in 99 Chapters, which in turn are grouped in 21 Sections. These headings set out in a systematic form the goods handled in international trade. The arrangement of commodities within the Sections and Chapters is based on the general principle that all the goods relating to the same industry, from the raw materials to the finished products, should be grouped together. Thus, Section XI of the Nomenclature covers all the products of the textile industry, from raw materials to piece-goods and made-up articles, while Section XV covers base metals and articles of base metal, e.g. the products of the iron and steel industry from semi-manufactures to finished articles.

3. In any scheme of classification for Customs tariffs, one of the most important considerations is that of precision, so that there should, as far as possible, be no room for doubt as to the classification of (and consequently the rate of duty leviable on) any particular article. In the Brussels Nomenclature this object is sought to be achieved, partly by making the headings themselves as precise as possible, and partly by a system of "Legal Notes". These Notes, which occur at the beginning of the various Sections and Chapters, convey guidance regarding the scope of the items occurring in that Section or Chapter. They constitute an integral part of the Nomenclature, and have the same legal authority as the respective tariff items.

4. In addition to the Legal Notes, there is a set of five general Interpretative Rules, which are of assistance in deciding which of two or more alternative headings should be adopted in a particular case. Rule 3(a), for example, provides that in case of doubt the classification shall be under that heading which provides the most specific description of the relative goods, while Rule 3(b) provides that goods consisting of more than one material shall be classified as if they consisted of that material which gives them their essential character.

5. Countries which are contracting parties to the Brussels Convention on Nomenclature are bound to adopt all the 1097 main headings of the Nomenclature without omission or change of substance (with the exception of 2 optional headings). They cannot add new headings or change the order of the standard headings. They have also to adopt the "Legal Notes" and the General Interpretative Rules. They are, however, at liberty to have sub-headings, under the main headings, to suit their own needs. The convention does not involve any obligation as regards the rate of duty on any article.

6. Keeping in view the needs of developing countries, which may not require the detailed classifications appearing in some Sections of the Brussels Nomenclature, the Customs Co-operation Council has agreed that such countries can contract the text of the Nomenclature by merging two or more headings of the same sub-chapter or chapter into one single heading to suit their needs. These contractions should, however, be undertaken in close co-operation with the Council. The structure of the Nomenclature and in particular the order of the headings, must be respected. The contractions must be compatible with the principles on which the Nomenclature rests and they must be so designed as to provide room for subsequent expansion within the framework of the full Nomenclature.

7. The Customs Co-operation Council has published detailed "Explanatory Notes", which, although not having the legal force of the Nomenclature itself, contain the official interpretations of the Nomenclature. These Notes provide full details of the scope of each heading, giving a list of the main articles included therein or excluded therefrom, together with technical descriptions of the goods, their appearance, properties, method of production, uses etc. There is also a machinery for resolving doubts and differences of opinion regarding the classification of particular articles. These are dealt with by the Nomenclature Committee of the Customs Co-operation Council, and ultimately by the Council itself. The Council is not competent to intervene in disputes between national administrations and importers and exporters. Any requests for information received from private individuals or associations are, therefore, referred to the member Customs Administrations concerned, which can then decide whether or not the matter should be raised in the Nomenclature Committee.

8. A large number of countries which have adopted the Brussels Nomenclature for their Tariffs have also adopted the Standard International Trade Classification (S.I.T.C.) of the United Nations for the purpose of their external trade statistics. (India has also adopted the S.I.T.C.). In order to provide for correlation between the Tariff Classification and the Trade Classification, each of these classifications was revised. As a result of the revision, it is possible to correlate the various items of the "B.T.N. (Revised)" to those of the "S.I.T.C. (Revised)", and the *vice versa*.

9. It is claimed on behalf of the Brussels Tariff Nomenclature that it fulfils the following objects:—

- (i) To facilitate the classification of goods in national Customs Tariffs.
- (ii) To minimise the risk of disputes between the trading community and Customs Administrations.
- (iii) To provide everyone concerned with Customs Tariffs (industrialists, traders, Government officials, international negotiators, etc.), with a common Customs "language", while leaving countries free to make such adaptations, in particular by the insertion of sub-headings, as may be necessary to meet their individual needs and suit their economic development.

ANNEXURE III

Note on Revised Indian Trade Classification ✓

The Indian Trade Classification, as revised on the basis of the Standard International Trade Classification (original) was implemented with effect from 1st January, 1957. It comprised nearly 4,850 articles with 9-digit codes, retaining the framework of the S.I.T.C. (original) classification upto the 5-digit item levels. The list was common for imports, exports and re-exports. Thereafter several proposals for changes in and additions to the list were received from the trade as well as from Government Departments. Only in special cases, however, the desired amendments in the classification could be carried out.

2. With the later development and diversification of the country's trade and industry, it was felt that the list should be revised again keeping in view the current requirements of various Government departments, Export Promotion Councils, Chambers of Commerce and other important trade and industrial organisations in the country. Meanwhile the U.N. Statistical Office has revised the original S.I.T.C. by combining it and the 1955 Tariff Nomenclature (BTN) of the Customs Co-operation Council (Brussels). Following the decision to revise the Indian Trade Classification on the basis of S.I.T.C., Revised, we have adopted it fully upto its 5-digit codes. The Revised Classification was drawn up after sub-dividing them into 7-digit headings according to our requirements. Many unimportant articles of the old list have been replaced by new ones and the total number of commodities in the Revised Indian Trade Classification according to which the foreign trade of India is to be recorded, has increased to 5,000.

3. In cases where no sub-divisions after 4 or 5-digit sub-group and item) levels of the S.I.T.C., Revised, have been made, the description of the articles has been repeated with 7-digit code (i.e. by adding 3 or 2 zeroes, as necessary). In some cases the descriptions have been modified on the basis of corresponding BTN headings to make them more explanatory.

In a few cases deviations from the S.I.T.C., Revised, had to be made to satisfy national needs. In those places, however, adequate indications have been given so that there may not be any difficulty in correlating those headings with the corresponding S.I.T.C., Revised, items. For some articles, where a more detailed breakdown is required, new Code Nos. have been allotted for the concerned group, sub-group or item of the S.I.T.C., Revised. In all such cases blank spaces of the S.I.T.C., Revised, have been utilised. There are also instances where unsplit sub-groups (4-digit) of the S.I.T.C., Revised have been sub-divided into new items (5-digit). There has been some minor deviation at the Division (2-digit) level under Section 0, where 054.2 and 055.41 have been shifted to new Codes 049.1 and 049.2 respectively in order to bring together all 'grain, pulse and flour'. The coverage under groups 653 to 657 is also slightly different.

4. As against 177 groups of the S.I.T.C., Revised sub-divided into 625 sub-groups, there are 184 groups of the R.I.T.C. sub-divided into 650 sub-groups (4-digit level). Out of these 650 sub-groups, 296 have been sub-divided into 1,088 items (5-digit level), 610 of which have been further sub-divided into 4168 commodities (7-digit level). Total number of commodities separately specified in the R.I.T.C. is 5,000 (including 354 undivided sub-groups and 478 undivided items).

5. To facilitate proper classification of different commodities entering into the foreign trade of India, explanatory 'Notes' have been given at the beginning of each section. These are based mainly on the notes preceding each chapter of the BTN (Appendix I—Statistical Papers, Series M, No. 34). The corresponding BTN headings have been shown against the relevant sub-groups or items (4 or 5-digit levels) of the classification. An Alphabetical Index to the R.I.T.C. is also under preparation. It will cover all commodities which are known to enter the country's foreign trade.

ANNEXURE IV

A

Extracts from the Report of Shri P. M. Mukerji, Officer on Special Duty (I.T.C.) on the Revision & Re-classification of the Import Trade Control Schedule.

Preparation of a Revised Schedule: Matter of Scientific and Logical Presentation

13. There were two distinct ways of approach to the problem, namely:—

- (a) Complete alignment of the Import Trade Control Schedule with the Indian Customs Tariff;
- (b) Preparation of a self-contained Import Trade Control Schedule but with arrangements for its working in close liaison and collaboration with the Indian Customs Tariff.

At one stage it was considered that it may be desirable if a complete alignment of the Import Trade Control Schedule with the Indian Customs Tariff was made. In fact, an informal committee was appointed with officers of the Bombay Custom House and the Import Control Office at Bombay, to draw up a Schedule on that basis, and a preliminary draft was prepared. After fuller examination the Ministry of Commerce and Industry were, however, of the view that such a complete alignment in a statutory Import Trade Control Schedule with the Customs Tariff was neither desirable nor practicable from the Import Control point of view.

14. There is much to be said in favour of the suggestion made about alignment of the I.T.C. Schedule with the Customs Tariff, and its advantages may be stated to be as follows:—

- (i) At the time of actual clearance of goods the final control over imports being the concern of the Customs, it will facilitate matters if the Customs Tariff and the Import Control systems are generally merged;
- (ii) The trade will know the rates of Customs duty payable on imports and the scope of different items and thus ought not to have any difficulties in these respects;
- (iii) All concerned are fairly acquainted with the Indian Customs Tariff and the existing Import Trade Control Schedule and the introduction of a fresh Schedule may cause some handicap as leading to a new situation.

15. On the other hand, it may be argued as follows:—

- (i) The Indian Customs Tariff consists of 22 main Sections and these being based on international Nomenclature, the sections may be treated as on scientific lines. But as

regards details, changes have been introduced therein *ad hoc* to meet requirements from time to time. The detailed groups and items under each section are in several cases not sufficiently elaborate and explicit for the purpose of modern trade practice and usages. The exposition of the Import Trade Control Schedule from its existing six parts into twenty-two main sections and parts does not seem to be necessary for scientific purposes and, with the existing get-up of the Tariff, presentation of a detailed Schedule therefrom for the purpose of import control will not be quite logical and felicitous.

- (ii) It is of interest that in the latest United Nations 'Standard International Trade Classification (Series M. No. 10: Second edition)', the Trade Classification has its own sections groups and items designed to meet the needs of external trade statistics while the same document contains in its Appendix a draft Tariff Nomenclature as revised by the 'European Study Group of the United Nations'. The two instruments about Trade and Tariff Classification have been kept separate but at the same time for the purpose of co-ordination they have been drafted in such a manner that an item of the Trade Classification represents certain items or group of items in the Tariff Nomenclature. Co-relation between the two has thus been maintained by giving cross references to items in the respective Schedules without both being merged.

- (iii) In the U.K. the Import Statistical List and the U.K. Customs Tariff are separate documents and for any declarations to be made at the time of import entries, goods have to be described and classified in accordance with the headings prescribed in the Import List and when the goods are liable to Customs Duty as shown in the U.K. Customs and Excise Tariff the relevant items are also to be given where they differ from the appropriate headings in the Import List.

Further in the U.K., the Import Trade Control is maintained through separate notices issued pertaining to Open General Licence items and licensable items. These notices follow their own description of goods according to the necessities of the case.

- (iv) The Import Trade Control Schedule and the Customs Tariff are run on two different footings—one under the Imports and Exports (Control) Act, 1947, and the other under the Indian Tariff Act, 1934. The former is based on considerations of foreign exchange and securing favourable balance of payments in the sphere of International trade and of allowing the entry of such imports as are necessary for the economy of the country and also having regard to the legitimate needs of the trade and industry and the con-

sumers and the availability of goods of indigenous manufacture. The Customs Tariff has on the other hand essentially revenue considerations behind it with protective features pertaining to certain categories of goods.

- (v) There may be distinctions in several cases which are vital for Import Control purposes but they may be of no significance for tariff purposes and vice versa. In Tariff a machine may change its character as a brake-horse power needed to drive it is $\frac{1}{2}$ or more or less than $\frac{1}{2}$ but for purposes of Import Control a different line may be necessary, as machines of a particular kind may be manufactured in the country up to a certain range and not upto others. The Import Control may also intend to facilitate imports by a particular section of the trade of a number of items though the classification of them may be different for tariff purposes. Moreover, the present omnibus item 87 of the Tariff comprises a group of miscellaneous articles in various categories consisting of raw materials, semi-manufactured goods and manufactured goods but these items, from the point of view of their importance to the trade and industry, deserve to be classified into appropriate groups.
- (vi) A fusion of the two systems under present conditions may cause difficulties inasmuch as in the absence of a clear ruling from the Customs side as to the classification of an item, the licensing work may be held up. In the case of imports, it may be necessary to take a decision as to the classification of an item prior to importation having regard to the literature, documents or samples which may be available, but the Customs will be concerned with goods after importation, when a greater scrutiny will be possible.
- (vii) Some commercial bodies have at one stage expressed opinion in favour of merger of the two systems but in course of later discussions it was appreciated by them that such a merger was not the proper solution of difficulties. A good majority of the trade interests, with whom I have had opportunity to hold discussions, favour a clearer Import Trade Control Schedule with machinery for expeditious solution of difficulties of interpretation and classification of items so that there is no hindrance to early clearance through the Customs of their goods legitimately imported and seem to be reconciled to the view that Customs assessment is a feature by itself, though obviously they will prefer to have as distinct information as possible on both sides.
- (viii) Suggestions for the revised I.T.C. Schedule adopting the same number as in the Customs Tariff were also examined but these were not found to be practicable.

16. In the course of discussion with the Customs and Import Control authorities at Madras and Calcutta, they have supported the proposal that a self-contained Import Trade Control Schedule may be introduced provided it resolves the existing differences as much as possible and that necessary co-relation between the Import Control and the Customs Tariff is established in a working document. The

Calcutta and the Madras Customs authorities have even expressed their view in favour of co-relation in a comprehensive document, of the three systems of Import Control, Indian Customs Tariff and Import Trade Statistics, so that the position may be clear to all concerned; this is a matter which I will deal with further.

The Collector of Customs and the Joint Chief Controller of Imports, Bombay, favour a fusion of the two systems though after discussion they are of the view that if a detailed Import Trade Control Schedule is drawn up and the position under individual import licences is clear, such a Schedule will be in order.

17. It is a distinct issue how far the Indian Customs Tariff needs revision and enlargement in regard to details in the light of the latest trade practices and usages and also having regard to entries developed for the purpose of the United Nations Tariff Nomenclature referred to by me. If gradual and suitable steps are taken by Government to modify the Tariff, some of the general difficulties mentioned above from the point of view of Import Trade Control will still remain in any complete merger of the two systems. The precedents of the United Nations Standard International Trade Classification as well as that of the U.K. show that Import Trade (Statistical) List and Tariff Nomenclature List form two distinct instruments. In several cases when there has been any differences in the matter of classification of items from the point of view of tariff and import trade control, executive instructions have been issued by the Import Trade Control authorities for the purpose of clearance of goods and this indicates that unification is not the remedy for existing difficulties.

18. I, therefore, consider that a complete merger of the Import Trade Control Schedule and the Indian Customs Tariff though seemingly attractive in certain respects should not be the goal. It would be desirable and suitable if the two systems after being properly framed should work in close liaison and co-relation with each other. In other words, it will be better for the purpose of Import Control to seek to remove the disadvantages involved in the present complete linking of the two systems while retaining all the advantages of Customs experience and background and administration through the Customs. In that way both Import Control and Customs while having some freedom of action to meet each other's requirements and objects will work with necessary co-ordination. The Customs has a long background of administrative experience and rulings, etc., behind it and similarly the Import Control side has developed its own technique and practice during more than a decade. It should not be held that simply due to the preparation of a re-arranged Import Trade Control Schedule in a logical form, the entire background of the working of the past administration and experience on any side is lost. The items are generally the same and where details are not mentioned in the Schedule or in any Import Trade Control instructions, the obvious reliance will be on the Customs practice and usage. It is felt that the Customs Houses should not experience difficulty in enforcing a Revised Import Trade Control Schedule which has been framed in close consultation with them and, as stated above, keeping fully in view the Customs background and practice. The fundamental thing is to establish sufficient co-ordination and understanding between the Import Trade Control and the Customs authorities and to establish machinery for a quicker resolution of difficulties of interpretation and classification of items either prior or subsequent to importation.

B

Extracts from the Report of the Import and Export Policy Committee (Mudaliar Committee)

I.T.C. AND I.C.T. CLASSIFICATIONS

75. Difficulties have been experienced by the trade in clearance of goods through the Customs on account of the difference in the Import Trade Control and the Indian Customs Tariff classification. Such difficulties arise particularly in the case of items which are not specially classified in the I.T.C. and/or the I.C.T. schedule, the more so because the two authorities interpret the classification of goods from their respective stand points, viz., the import control angle and the revenue angle.

76. Several suggestions in this behalf have been made viz., that the I.T.C. and I.C.T. schedules should be integrated; that Customs classification of each item in the I.T.C. schedule should be shown against it; that an exhaustive book containing I.T.C. classification of goods and the corresponding I.C.T. numbers should be brought out; that, in fact, the S.I.T.C. (Standard International Trade Classification) should be adopted both for I.T.C. and I.C.T. purposes and a closer liaison should be established between the Customs and I.T.C. authorities.

77. Under the current procedure, an importer, in the event of difficulty in clearance of goods against an import licence, can approach the Import Control authorities for a clarification. Normally, the interpretation of the I.T.C. authorities is said to be accepted by the Customs authorities. But if a difference of opinion arises, the matter is referred to the Standing Committee at the ports, consisting of a representative of the Customs and the I.T.C. organisations. The Committee meets regularly every week, and we have been informed that most of the cases are generally resolved.

In cases of disagreement—these are reported to be relatively few—the matter is referred to the Standing Committee at Headquarters, which is presided over by the Joint Chief Controller incharge of import policy, and has on it a representative of the Development Wing and the Central Board of Revenue. The decisions taken by this Committee are final and binding on both the I.T.C. and the Customs authorities.

78. According to the I.T.C. and the Customs authorities, difficulties complained of mainly arise from the fact that the trade tries to put its own interpretation and seeks to clear items not covered by the import licences. They have pointed out that, for a variety of reasons which need not be repeated here, a common I.T.C. and I.C.T. schedule would not be practicable; nor would it solve the kind of difficulties referred to above.

79. We are inclined to accept this view. We also feel that the institutional arrangements referred to above are in order. But we got the feeling that the trade was not quite aware of the facilities offered by the aforesaid Standing Committee. This should be duly publicised.

80. We also understood from the Chief Controller of Imports that the I.T.C. authorities are planning to adopt, in the near future, the S.I.T.C., which is far more detailed and is in international usage. If the Customs authorities, too, adopt the same, it might solve many of the classification difficulties. We would also suggest that the description of goods in the import licences should be as detailed as possible. If even so, there is sometimes a difference of opinion between the I.T.C. authorities and the Customs, the interpretation of the licence given by the I.T.C. authorities should prevail for purposes of clearance; the Customs authorities being free to levy such import duty as they, in their judgment, deem appropriate. A formal understanding to this effect should be reached between the two authorities.

APPENDIX 5

List of bodies and persons who replied to the Committee's Questionnaire or sent notes and memoranda.

A—Chambers, Associations, Export Promotion Councils, etc.

1. Associated Chambers of Commerce and Industry of India, Calcutta.
2. All-India Manufacturers Organisation, Bombay.
3. All-India Exporters' Chamber, Bombay.
4. All-India Importers' Association, Bombay.
5. Engineering Association of India, Calcutta.
6. Indian Engineering Association, Calcutta.
7. Indian Chemical Manufacturers Association, Calcutta.
8. All-India Instrument Manufacturers & Dealers Association, Bombay.
9. Indian Jute Mills Association, Calcutta.
10. Bharat Chamber of Commerce, Calcutta.
11. Bengal National Chamber of Commerce & Industry, Calcutta.
12. Indo-German Chamber of Commerce, Bombay.
13. Federation of Custom House Agents' Association in India, Bombay.
14. The Nagapatam Chamber of Commerce, Nagapattinam.
15. Indian Refractory Makers Association, Calcutta.
16. Federation of All-India Automobile Spare Parts Dealers' Associations, Delhi.
17. The Sholapur Kapad Vyapari Sangh Ltd., Sholapur.
18. The Delhi Watch Traders Syndicate, Delhi.
19. Shellac Export Promotion Council, Calcutta.
20. Plastics & Linoleums Export Promotion Council, Bombay.

B—Government Departments and Officials.

1. Directorate General of Technical Development, New Delhi.
 - (i) Industrial Machinery Directorate—1.
 - (ii) Heavy Mechanical Engineering Directorate.
 - (iii) Light Mechanical Engineering Directorate—I.
 - (iv) Light Mechanical Engineering Directorate—II.
 - (v) Medical Instruments Directorate.
 - (vi) Metallurgical Industries Directorate
 - (vii) Raw Materials Directorate.
 - (viii) Alkalies & Allied Chemical Industries Directorate.
 - (ix) Glass Directorate.
 - (x) Ceramics Directorate.
2. Ministry of Steel & Mines, (Department of Mines & Metals), New Delhi.
3. Shri M. A. Rangaswamy, Collector of Customs, Bombay.
4. Shri M. Ramachandran, Collector of Customs, Cochin.
5. Shri K. L. Saxena, Director of Statistics, Office of the Chief Controller of Imports & Exports, New Delhi.

C—Corporations, Firms and Individuals.

1. Air-India, New Delhi.
2. Indian Airlines Corporation, New Delhi.
3. Heavy Electricals (India) Ltd., Bhopal.
4. Burmah Shell Oil Storage & Distributing Co. of India Ltd., New Delhi.
5. Burmah Shell Refineries Ltd., New Delhi.
6. Escorts Limited, New Delhi.
7. Wheels India Ltd., Madras.
8. T. I. Cycles of India, Madras.
9. Sundaram Motors Private Ltd., Madras.

10. Larsen & Toubro Ltd., Bombay.
11. Allied Photographics Ltd., Bombay.
12. Siemens Engineering & Manufacturing Co. of India, Bombay.
13. Greaves Cotton & Co. Ltd., Bombay.
14. AFCO Ltd., Bombay.
15. Boots Pure Drug Co. (India) Private Ltd., Bombay.
16. Sarabhai Chemicals, Baroda.
17. Madura Mills Co. Ltd., Madurai.
18. Commercial Engineering Syndicate, Chingleput.
19. Bysakh & Co., Calcutta.

D—*Experts*

1. Indian Council of Economic Affairs, Calcutta.
2. Dr. R. L. Agarwal, Professor and Head of the Department of Commerce, University of Gorakhpur, Gorakhpur.

E—*Bodies and persons who sent notes and memoranda on specific points.*

1. Federation of Indian Chambers of Commerce & Industry, New Delhi.
2. Tala Industries Private Ltd., New Delhi.
3. Tata Engineering and Locomotive Co. Ltd, Bombay.
4. Matchwel Electricals (India) Ltd., Pona
5. Shri C. S. Vidyasankar, Member, Income-Tax Appellate Tribunal, Bombay.

APPENDIX 6

Scope and Membership of the Sub-committees

The terms of reference given to the Sub-committees are reproduced below:

(A) Classification Sub-committee

To make a comparative study of the merits of the different classifications, including the Brussels Tariff Nomenclature (B.T.N.), the Standard International Trade Classification, Revised (S.I.T.C., Revised) or Revised Indian Trade Classification (R.I.T.C.) and Import Trade Control (I.T.C.) Schedule, and recommend what should be the basis of the new tariff classification.

(B) Commodity Sub-committees

(1) To evolve the draft of the portions of the new Tariff Schedule relating to the commodities falling within their purview, keeping in view the principles already approved by the Tariff Revision Committee, and taking into account the views of trade representatives conversant with the commodities and concerned Government departments including the Customs authorities, as also the replies received in response to the questionnaire of the Committee.

(In evolving the drafts, the Sub-committees will normally adhere to the existing rates of duty, whether under the statute or under a notification, except where minor changes are necessary in order to ensure adherence to the new classification. In respect of any other changes in the rates of duty, which in the opinion of the Sub-committee are necessary in order to remove tariff anomalies or for similar reasons, the Sub-committee will bring the matter separately to the notice of the Secretariat of the Committee).

(2) To advise the Tariff Revision Committee on any other matter relating to the commodities falling within the scope of the Sub-committee, which may be referred to it by the Committee or its Secretariat.

(C) Acts Sub-committee

To review the substantive provisions of the following Acts and recommend modifications or amendments thereof:

1. The Indian Tariff Act, 1934 (32 of 1934).
2. The Indian Tariff (Amendment) Act, 1949 (1 of 1949).

3. The Tariff Commission Act, 1951 (50 of 1951).
4. Any other relevant legislation.

The membership of the Sub-committees is given below:—

(A) Classification Sub-committee

Convener	Members
Mr. R.V. Leyden, Associated Chambers of Commerce of India, Calcutta.	<ol style="list-style-type: none"> 1. Shri P. Chentsal Rao, Federation of Indian Chambers of Commerce and Industry, New Delhi. 2. Shri Y.A. Fazalbhoy, All-India Manufacturers' Organization, Bombay. 3. Shri Gulabchand G. Siraj, All-India Exporters' Chambers, Bombay. 4. Shri R.C. Shah, All-India Importers' Association, Bombay. 5. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 6. Shri S. Narayanan, Assistant Collector of Customs, Bombay. 7. Shri A.S. Prakasa Rao, Deputy Director-General, Department of Commercial Intelligence and Statistics, Calcutta.

(B) Commodity Sub-committees

1. Agricultural and Related Products Sub-Committee (Chapters 1 to 24)

Convener	Members
Dr. P.K. Mukherjee, Additional Economic and Statistical Adviser, Ministry of Food & Agriculture, New Delhi.	<ol style="list-style-type: none"> 1. Shri R.C. Shah, President, All-India Importers' Association, Bombay. 2. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 3. Shri A.S. Prakasa Rao, Deputy Director-General, Department of Commercial Intelligence & Statistics, 1, Council House Street, Calcutta-1. 4. Shri A.D. Thiru, Inspecting Officer, Directorate of Inspection, Customs and Central Excise, New Delhi. (Member-Secretary).

2. *Chemicals, Minerals and Allied Products Sub-committee.*
(Chapters 25 to 40, 47 to 49 and 68 to 70)

Convener	Members
Shri E.S. Krishnamoorthy (Ex-Chairman, Central Board of Revenue).	<ol style="list-style-type: none"> 1. Mr. R.V. Leyden, Associated Chambers of Commerce of India, Calcutta. <p style="text-align: center;"><i>Alternate</i></p> <p>Mr. B.W. Ritchie, Imperial Chemical Industries (India) Private Ltd., Bombay.</p> <ol style="list-style-type: none"> 2. Shri C. Balasubramaniam, Deputy Secretary, Ministry of Industry, New Delhi. 3. Shri S.P. Gugnani, Deputy Secretary, Ministry of Mines and Metals, New Delhi. 4. Shri S.D. Bhambri, Deputy Secretary, Ministry of Petroleum and Chemicals, New Delhi. 5. Shri S. Samaddar, Deputy Secretary, Ministry of Petroleum and Chemicals, New Delhi. 6. Shri P.K. Seshan, Development Officer (Alkalies), Directorate General of Technical Development, New Delhi. 7. Shri R. Chakravarthy, (Representing the Chemical and Allied Products Export Promotion Council). 8. Shri J.R. Mehta, Salem Magnesite Pvt. Ltd., Salem (Representing the A.I.M.O.) 9. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 10. Shri M.V.S. Prakasa Rao, Principal Appraiser, Custom House Bombay. 11. Shri G.D. Pal, Principal Appraiser, Custom House, Bombay. <p style="text-align: center;">(Member-Secretaries.)</p>

3. *Leather and Textiles Sub-committee*
(Chapters 41 to 43 and 50 to 67)

Convener	Members
Shri Gulabchand G. Siraj, President, All-India Exporters' Chamber, Bombay.	<ol style="list-style-type: none"> 1. Shri J. Banerjee, Director, Export Assistance, Ministry of Commerce. 2. Shri I. B. Dutt, Industrial Adviser, Office of the Textile Commissioner, Bombay. <p style="text-align: center;"><i>Alternate</i></p> <p>Shri A. K. Malik, Assistant Director, Office of the Textile Commissioner, Bombay.</p> <ol style="list-style-type: none"> 3. Dr. S. K. Barat, Assistant Director, Central Leather Research Institute, Madras.

Alternate

- Dr. P. S. Venkatachalam,
Central Leather Research Institute, Madras.
4. Shri Maganlal N. Savani, Bombay.
 5. Shri Babubhai C. Shroff, Bombay.
 6. Shri Jayant M. Shah, Bombay.
 7. Shri Chjnubhai C. Jhaveri, Bombay.
 8. Shri Vasant P. Pandit, (Representing Export Promotion Council for Finished Leather and Leather Manufactures), Calcutta.
 9. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee.
 10. Shri V.K. Sunderarajan, Appraiser, Custom House, Bombay.
(Member-Secretary).

4. *Machinery Sub-committee.*

Convener	Members
Shri P. Chentsal Rao, Secretary, Federation of Indian Chambers of Commerce & Industry, New Delhi.	<ol style="list-style-type: none"> 1. Shri M. Panchappa, Deputy Secretary, Ministry of Finance (Department of Revenue), New Delhi. 2. Shri K.L. Saxsena, Director of Statistics, Office of the Chief Controller of Imports and Exports, New Delhi. (Upto 24-11-65) <p style="text-align: center;">Shri P.V. Raghavan. (From 25-11-65).</p> <ol style="list-style-type: none"> 3. Shri S. K. Sinha, Industrial Adviser, Directorate General of Technical Development, New Delhi.

Alternate

- Shri S.C. Banerjee, Development Officer, Directorate General of Technical Development, New Delhi.
4. Shri B.D. Toshniwal, Managing Director, Toshniwal Brothers (Pvt.) Ltd., Bombay.
 5. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee.
 6. Shri M.M. Punwani, Principal Appraiser, Tariff Revision Committee, (Member-Secretary).

5. *Vehicles Sub-Committee*
(Chapters 86 to 89).

Convener	Members
Shri Y.A. Fazalbhoy, President, All-India Manufacturers' Organization, Bombay.	<ol style="list-style-type: none"> 1. Dr. P.V. Gunishastri, Director, (Review & Research), Tariff Commission, Bombay. 2. Shri K.S. Ramaswamy, Senior Industrial Adviser, Directorate General of Technical Development, New Delhi.
	<i>Alternate</i>
	<ol style="list-style-type: none"> Shri N.T. Gopala Iyenger, Development Officer, Directorate General of Technical Development, New Delhi. 3. Shri Pranlal Patel, The Malleable Iron & Steel Casting Co. Ltd., Bombay. 4. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 5. Shri M.M. Punwani, Principal Appraiser, Tariff Revision Committee, (Member-Secretary).

3. Shri P.C.N. Majumdar, M/s. Kamani Metals and Alloys Ltd., Bombay.
4. Shri G.D. Binani, M/s. Binani Metal Works Ltd., Calcutta.
5. Shri Swraj Paul, M/s. Amin Chand Pavare Lal, Calcutta.
6. Shri Somnath Roy, M/s. Mahindra & Mahindra Ltd., Calcutta.
7. Shri J.R. Mehta, Salem Magnesite (Pvt.) Ltd., Salem. (Representing the A.I.M.O.).
8. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee.
Shri N.C. Sogani, Inspecting Officer, Ministry of Finance, (Department of Revenue), (Member-Secretary).

6. *Handicrafts Sub-Committee*
(Chapters 44 to 46, 71, 72 and 94 to 99)

Convener	Members
Shri R.C. Shah, President, All-India Importers' Association, Bombay.	<ol style="list-style-type: none"> 1. Shri Gulabchand G. Siraj, President, All-India Exporters' Chamber, Bombay. 2. Shri V.A. Padmanabhan, Special Officer (GATT & Tariff), Ministry of Commerce, New Delhi. 3. Shri Bharat Sahay, Director, All India Handicrafts Board, New Delhi. 4. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 5. Shri Jai Kishan, Principal Postal Appraiser, Foreign Post Office, New Delhi. (Member-Secretary).

7. *Metals Sub-Committee*
(Chapters 73 to 83)

Convener	Members]
Shri S.C. Mukherjee, Deputy Iron & Steel Controller, Calcutta.	<ol style="list-style-type: none"> 1. Shri Y.A. Fazalbhoy, President, All-India Manufacturers' Organization, Bombay. 2. Shri S.P. Gungnani, Deputy Secretary, Ministry of Mines & Metals, New Delhi.

(C) *Acts Sub-Committee*

Convener	Members]
Shri S. Subramanian, Chairman, Tariff Revision Committee.	<ol style="list-style-type: none"> 1. Shri Chentsal Rao, Secretary, Federation of Indian Chambers of Commerce and Industry, New Delhi. 2. Shri K.K. Sundaram, Joint Secretary, Ministry of Law New Delhi. 3. Shri K. Narasimhan, O.S.D. (Central Excise), Ministry of Finance (Deptt. of Revenue), New Delhi. 4. Shri M. Panchappa, Deputy Secretary, Ministry of Finance (Deptt. of Revenue), New Delhi. 5. Dr. P.V. Gunishastri, Director (Review & Research), Tariff Commission, Bombay. 6. Shri V.A. Padmanabhan, Special Officer (GATT & Tariff), Ministry of Commerce, New Delhi. 7. Shri S. Venkatesan, Member-Secretary, Tariff Revision Committee. 8. Shri N.N. Malhan, Assistant Secretary, Tariff Revision Committee. (Member-Secretary).

APPENDIX 7

List of bodies and persons who gave evidence before the Committee

Madras.—Hindustan Chamber of Commerce, Madras.

Madras State Electricity Board, Madras.

Southern India Chamber of Commerce, Madras.

Shri A. N. Sattanathan,
(Former Collector of Customs and Director of Inspection, Customs and Central Excise).

Madras Customs Clearing and Shipping Agents' Association, Madras.

Bombay.—Federation of Custom House Agents' Associations in India, Bombay.

All India Instrument Manufacturers and Dealers Association, Bombay.

Indian Chemical Manufacturers Association, (Bombay Branch).

The All-India Manufacturers' Organization, Bombay.

The All-India Importers' Association, Bombay.

The All-India Exporters' Chamber, Bombay.

Calcutta.—Indian Chemical Manufacturers Association, (Calcutta Branch).

Indian Plastics Federation, Calcutta.

Engineering Association of India, Calcutta.

Bengal National Chamber of Commerce & Industry, Calcutta.

Calcutta Clearing Agents' Association, Calcutta.

Bharat Chamber of Commerce, Calcutta.

Delhi.—Rajasthan Chamber of Commerce & Industry, Jaipur.

Jaipur Chamber of Commerce & Industry, Jaipur.

Air-India.

Indian Airlines Corporation.

Federation of Sports Industries, Jullundur City.

APPENDIX 8

Gist of evidence given before the Committee

Madras (13th July, 1965)

Hindustan Chamber of Commerce

Shri T. E. Venkataraman represented the Hindustan Chamber of Commerce. The witness stated that the Chamber had sometimes experienced difficulties with the Customs arising out of interpretation of the Tariff. As an example, he quoted item 63 (28) I.C.T. relating to "all sorts of iron and steel and manufactures thereof, N.O.S.". He stated that while sugar manufacturing machinery and component parts thereof were liable to duty at the concessional rate of 11%, shafts for a sugar factory imported by the Chamber were sometimes assessed at a higher rate under item 63 (28). To a question whether there were any items in the Tariff in regard to which the Chamber had experienced no difficulty at all, the witness replied that there was no dispute or difficulty about items like chemicals and therefore in regard to such items no change in classification was called for. He further stated that while normally there was no delay in getting decisions from the Customs, some delay took place when the Customs had to refer the case to the I.T.C. authorities for clarification. To improve matters, the witness suggested that an officer well versed both in customs and in I.T.C. matters should be posted in the Custom House so that classification disputes could be resolved on the spot. The witness agreed with the basic approach of the Committee as set out in the interim report and favoured the alignment of the Tariff and I.T.C. Schedules.

Madras State Electricity Board

Sarvashri K. S. Swaminathan, Executive Engineer, and I.S. Kanthimathi, Chief Accounts Officer, represented the Madras State Electricity Board. The witnesses stated that there were some items imported by them in regard to which clearance was delayed for want of clear classification. For example, a 'winch' was not assessed as a single unit but the rope portion was assessed separately, and for this purpose the Customs authorities required a break-up of the value. Similarly, for assessment of 'air compressor mounted on a chassis', the Customs required a break-up of the value of the two portions for assessment purposes. On being questioned about ways to improve the tempo of clearance of consignments in the Custom House, the witnesses suggested that goods imported by autonomous Boards might not be examined. The witnesses also

referred to the difficulties regarding the levy of countervailing duties. They stated that lightning arresters were subjected to this duty because there was a small porcelain content. In such cases they obtained refunds ultimately, but the process took time. In regard to the question of re-classification of items in the Tariff, the witnesses stated that they were importing equipment like generators, turbines, transformers etc. for their projects under one contract. Under the present Tariff each item had been separately specified. They suggested that there should be a single classification for complete hydro-electric generating equipment for a power station so that all items imported by them in different consignments could be assessed under one head at the same rate of duty.

In regard to the general revision of the Tariff, the witnesses agreed with the Committee's basic approach.

Southern India Chamber of Commerce

The following witnesses representing the Southern India Chamber of Commerce were examined:—

- (1) Shri K. V. Srinivasan, Director, Standard Motor Products of India, Madras.
- (2) Shri T. J. Chellani, Branch Manager, Jayems Engineering Co., Madras.
- (3) Shri P. S. Subramaniam, Secretary, Southern India Chamber of Commerce, Madras.

Asked whether they would like India to have her own tariff based on her limited national requirements or they would like her to move with the rest of the world even if it meant a little difficulty in the initial stages, the witnesses stated that they favoured the adoption of the Brussels classification with such adjustments as were necessary and permissible. They however urged that in the interest of trade, frequent changes in classification and in the rates of duty should be avoided.

The witnesses suggested a complete alignment of the Tariff and I.T.C. Schedules to avoid disputes.

As regards machinery for settling disputes, the witnesses stated that their tentative view was that there was no need for a change in the present departmental appellate machinery. They, however, wanted to give further thought to this question and were asked to send their considered views to the Committee.

Asked about the role of the Tariff Commission as an institution to which disputed cases could be referred for quick decisions, the witnesses stated that they did not consider that it was necessary to change the existing procedure and to refer classification disputes between the Customs and the trade to the Tariff Commission for decision.

(The witnesses did not agree with a suggestion that the import duties might be pitched at a high level and import quotas simultaneously liberalised. They felt that this would benefit the rich people and hit the small traders.)

Shri A. N. Sattanathan

The witness favoured the revision of the existing Indian Customs Tariff and agreed with the basic approach of the Committee. Asked whether the 5 or 6 digit numbering system which would come into operation if the B.T.N. were adopted would cause any difficulty to the existing staff which was used to very few numbers, the witness stated that the proposed decimal numbering system would not be difficult to apply. In any case, it was not for the first time that the Tariff was being revised and the staff always got used to the new numbers in course of time.

In regard to correlation of the Tariff and the I.T.C. Schedules, the witness stated that corresponding I.T.C. numbers could be shown in a separate column in the Tariff Schedule.

Asked whether he favoured the adoption of some international classification with regard to the export trade also, so that buyers abroad could know in advance the trade regulations applicable to the goods in question, the witness stated that the Export Tariff Schedule did not present much of a problem as there were very few items subject to export duty. However, the question of adopting an international classification like the B.T.N. could be considered for the purpose of export licensing.

As regards machinery for settling disputes, the witness stated that he did not know whether the quantum and frequency of disputes would justify a separate tribunal. But for resolving differences with regard to classification between the Customs and the I.T.C. authorities, some sort of expeditious machinery was desirable. Asked whether the aggrieved persons could not expect to get more justice if there was an independent tribunal

as on the income-tax side, the witness stated that if the aggrieved person was in a position to present his case well, he could get relief even at the lowest level. It was his experience that in the case of income-tax and commercial taxes, the cases were very carefully prepared, but in regard to customs matters this was not so.

Regarding revision petitions, the witness referred to the declaration which had been made by Government that the Law Ministry were associated with every decision. He strongly urged the need for adhering strictly to this procedure, as this would induce much greater confidence among the public in the fairness of the decisions taken.

Asked whether the Indian Customs Tariff at present published by the D. G. C. I. & S., should continue to be published, the witness stated that the Tariff Act could not be understood by the layman. Moreover the Indian Customs Tariff contained all the executive notifications, which were not printed in the Tariff Act. The witness therefore considered that this publication was essential. He, however, suggested that it could be abridged to the size of the Indian Tariff Act by separating from it the Export Tariff Schedule, the Central Excise Tariff and the Cess Tariff. He also desired the publication to be printed twice a year instead of once as at present. As regards a loose-leaf Tariff, the witness stated that the people who handled the Tariff had not in general come to the stage of sophistication necessary for maintaining a loose-leaf compilation properly. However, a loose-leaf Tariff could be supplied for departmental use and to such members of the public as wanted it.

Madras Customs Clearing and Shipping Agents' Association

Shri S. Sambasivan, President, Madras Customs Clearing and Shipping Agents' Association, was examined.

The witness stated that the B.T.N. provided a better system of tariff classification and could be adopted. Asked whether he favoured the retention of a column showing the corresponding R.I.T.C. numbers in the Tariff Schedule or whether he would like the I.T.C. classification numbers to be indicated instead, the witness stated that he would prefer the R.I.T.C. classification as it would be very helpful to the clearing agents who were required to indicate the statistical classification in the bill of entry.

Commenting on the draft chapter on machinery, Shri Sambasivan stated that in certain cases e.g. machine tools, component parts were specifically made eligible for the concessional rate of duty

He desired this practice to be extended to all the cases where component parts were entitled to the concessional rate like main machine. He further desired that the classification of machinery items should be such as to give the benefit of the proviso under item 72(3) to items such as 84.651, 84.652 and 84.653 in the draft chapter. Shri Sambasivan pointed out some other items of machinery also which, in his view, required modification. He was asked to send his suggestions on individual items in writing to the Member-Secretary.

The witness expressed dissatisfaction with the delayed publication of the Indian Customs Tariff and stated that it was a reflection on the working of the Department that the current publication was dated 30th April, 1964.

Asked how long it would take his Association to get accustomed to the new Tariff, the witness stated that the clearing agents at Madras were not called upon to indicate the Tariff classification in the bill of entry and, as the description in the bill of entry was governed by details furnished in the invoices, it would not require any period of transition for the Clearing Agents to get accustomed to the B.T.N.

In regard to the Government's power to levy a new export duty or to increase the existing rate of export duty, the witness stated that before exercising this power, the trade interests concerned should be consulted.

Bombay (8th and 9th November, 1965).

Federation of Custom House Agents' Associations in India

Sarvashri Naval H. Mehta, K. D. Pathak and Arvind N. Parikh represented the Federation of Custom House Agents' Associations in India. The witnesses explained that they had preferred the R.I.T.C. to the B.T.N. as the basis of the new Tariff because (i) it kept in view the changed pattern of imports and exports, (ii) it would facilitate collection of correct statistical data required by Government, and (iii) it would expedite clearance of goods by obviating the need for declaring two different series of numbers in the Customs documents.

Asked whether they thought it practicable to have a common system of classification for both tariff and statistics in India when this had not been generally favoured by other countries, the witnesses stated that India could be the pioneer in devising such a system. They were required to show both the tariff and the statistical classifications in the bill of entry. They considered that it would be inconvenient to work with a

large number of figures. Further, if the Tariff was based on a system other than that of the R.I.T.C., they thought they would find it difficult to locate the correct R.I.T.C. number relating to the goods where they were covered by a general description or where there were a number of R.I.T.C. items corresponding to the relevant heading of the B.T.N. Such difficulties, they felt, would lead to delay in the clearance of goods.

Asked whether the new I.T.C. Schedule should be based on the Tariff Schedule or the R.I.T.C., the witnesses stated that whatever the basis, there should be a definite correlation between the I.T.C. and Tariff Schedules. This would reduce disputes to the minimum.

To another question, the witnesses stated that in their experience, difficulties in classification were most numerous in regard to items of chemicals.

The witnesses urged that changes in the rates of duty either through notifications or through tariff rulings should be reduced to the minimum and such changes should be intimated well in advance to avoid inconvenience and hardship to the trade.

Shri Parikh referred to a recent Congress in Copenhagen where representatives of 23 countries and approximately 400 delegates attended. The Congress was held under the auspices of the International Federation of Forwarding Agents Associations. One of the subjects discussed was the standardisation of shipping documents. He promised to supply the forms evolved by this Congress for information.

All India Instrument Manufacturers and Dealers Association

The following witnesses representing the All India Instrument Manufacturers and Dealers Association were examined.

1. Shri S. Raman Manager, the Scientific Instruments Company Ltd., Bombay.
2. Shri S. M. Mehta Commercial Director, Pioneer Equipment Company Pvt. Ltd., Bombay.
3. Shri S. R. Talpade Deputy Secretary, All India Instrument Manufacturers and Dealers Association, Bombay.

The witnesses confirmed that in their memorandum, they had preferred the Tariff Commission to examine questions regarding the levy of export duties. They stated that in the opinion of the trade the Tariff Commission would be more in touch with the business and industrial bodies, and might, therefore, be able to have a better knowledge of the problems than perhaps the Government.

Asked to explain the reasons for their suggestion for the setting up of independent appellate tribunals for customs cases, the witnesses stated that their idea was that Government had enough executive powers vested in them and if they were also saddled with judicial functions, the public might not receive proper justice. Asked what type of difficulties they had experienced, the witnesses stated that mostly they pertained to classification and rates of duty.

The witnesses referred to the suggestion made in their memorandum for the creation of sub-headings for electronic and nucleonic equipment, and stated that although imports of such equipment might not be substantial at present, they were likely to assume large proportions in the next 10 or 15 years. They added that instead of separate classifications for testing and non-testing equipment as suggested by them earlier, they would now prefer only one classification for both types of equipment as the difference between the two types was difficult to ascertain. It was pointed out to them that their industry was represented in the Machinery Sub-committee through Shri B. D. Toshniwal. They agreed that if they had any further suggestions, they would convey them to the Machinery Sub-committee either directly or through Shri Toshniwal.

The witnesses agreed that it would be better if all exemption notifications were put together in an annexure or appendix at the end of the Tariff Schedule. In reply to another question, the witnesses stated that they had not experienced any difficulty because of wrong classification at the time when an indigenous industry was started.

Asked whether they had experienced any difficulty in regard to the import of 1/4 H. P. motors with the instruments, the witnesses replied that difficulty had been experienced particularly in regard to the classification of appliances.

The witnesses suggested that enough time, say six months, should be given to the public to familiarise itself with the new Tariff to avoid any dislocation.

The witnesses also suggested that a statutory provision should be made for interest to be paid if the grant of refunds of customs duty was delayed.

Indian Chemical Manufacturers Association

The following witnesses representing the Association were examined:—

1. Shri S. V. Desai, Director Manager, Amar Dye Chem. Ltd., Bombay.

2. Shri S. J. Shah, Director, Aniline, Dyestuffs and Pharmaceuticals Pvt. Ltd., Bombay.

3. Shri S. C. Bhatt, Deputy Secretary, (Technical), Indian Chemical Manufacturers Association, Bombay.

The witnesses referred to the memorandum submitted by their Calcutta office and suggested that synthetic and organic dyestuffs should be separately classified in the Customs Tariff under 15 main groups. Under each of these main groups, individual items could be further specified. They stated that under the present Tariff, items belonging to the same group had been shown under more than one heading. For example, azo dyes were classifiable under 3 or 4 items with different rates of duty. The basis of assessment was also discriminatory, as items belonging to the same group were being assessed some on the c.i.f. value and some on tariff values.

The witnesses complained that under the Valuation Rules, the Customs sometimes refused to accept even the genuine invoice price agreed in the course of an ordinary sale under competitive conditions only because it was somewhat less than the price charged from other buyers, due to bulk supply, purchaser's strength of bargaining etc. They added that the extra duty charged on the containers of dyestuffs also caused hardship.

As regards countervailing duty, the witnesses stated that their difficulty was that the countervailing duty was charged on the landed cost which included the basic import duty. They desired that countervailing duty should be charged on the assessable value for excise duty.

The Chairman informed the witnesses that they would be invited to send their representative to the meeting of the Chemicals and Allied Products Sub-committee which would be meeting in Madras shortly and where the tariff headings relating to dyes would be discussed.

The All-India Manufacturers' Organization

The following witnesses representing the All-India Manufacturers' Organization were examined:—

1. Shri N. D. Sahukar, Ex-Chairman, All-India Manufacturers' Organization, Bombay.
2. Shri P. L. Badami, Secretary, All-India Manufacturers' Organization, Bombay.
3. Shri R. D'Souza, Assistant Secretary, All-India Manufacturers' Organization, Bombay.
4. Shri Tanubhai Desai, Member, Working Committee of the All-India Manufacturers' Organization, Bombay.

The witnesses stated that the most important requirement was to achieve proper co-ordination between the Tariff and the I.T.C. Schedules. They said that a large number of consignments were held up for no fault of the importers but entirely because of lack of correlation between the two Schedules.

The witnesses urged the appointment of an independent appellate tribunal with a judicial and objective approach. As regards the composition of the Tribunal, the witnesses stated that its Chairman should be a person with a judicial background while a person familiar with the working of the Central Board of Excise and Customs could be one of the members, so that there was a person with expert knowledge also. They emphasized that what was important in a democracy was not only that the people should get justice but also that they should feel that they were getting justice. According to them, it also took a long time for the Central Board of Excise and Customs or the Ministry of Finance to decide the appeals. All these factors emphasized the need for an independent Tribunal and in the absence of an independent Tribunal there was a feeling that unbiased judicial approach was not there. They also felt that the Collector of Customs would be more balanced in his judgment if he knew that his decision could be a subject of appeal to an independent Tribunal.

Giving clarifications on points of detail, the witnesses stated that (i) they would like the first appeal to be made to the Collector, and an appeal to the Tribunal should be from his decision, (ii) the Tribunal should be empowered to decide not only classification cases but all types of cases including penalty cases, and (iii) provision could be made for a further appeal to a High Court on a point of law against the decision of the Tribunal.

Explaining the suggestion made in their memorandum regarding consultation with the exporting interests concerned before levying an export duty, the witnesses stated that what they had in mind was a kind of advisory body, whose advice could be sought by Government in broad terms on the principle of the levy.

Asked in what manner the actual users should be consulted by the D.G., C.I. & S. in connection with the fixation of tariff values as suggested in their memorandum, the witnesses stated that apart from the views of the trade interests, the views of those manufacturers who actually use the goods should also be ascertained.

The All-India Importers' Association

Sarvashri Chinubhai C. Jhaveri, K. T. Sanghvi, K. K. Manseta and N. V. Shah represented the All-India Importers' Association, Bombay.

Referring to the Customs Act, 1962, the witnesses stated that the Valuation Rules made under Section 14 of the Act were complicated and required amendment.

Favouring the setting up of an independent Tribunal like the Income-Tax Appellate Tribunal for customs cases, the witnesses stated that they agreed with the recommendation of the Taxation Enquiry Commission that while the Central Board of Excise and Customs could continue to decide appeals, revision petitions should be decided by a judicial body independent of the Board.

The witnesses emphasized that in I.T.C. matters, the views of the I.T.C. authorities should be final and accepted by the Customs authorities. Asked why they wanted to bind the Collector of Customs to an interpretation given by an agency not belonging to the Customs Organisation, the witnesses stated that those who had actually framed the rules and issued import licences were in a better position to interpret them.

The witnesses favoured the correlation of the Tariff Schedule with the I.T.C. Schedule, and if possible with the R.I.T.C. also. They also emphasized that by reclassification of the I.T.C. Schedule, their existing quota rights should not be disturbed.

As regards countervailing duty, the witnesses stated that this duty should not be levied on articles not manufactured in India. They objected to the method of calculating the countervailing duty on the basis of the landed cost which included basic duty etc.

Asked whether they would like the Tariff to be published by the D.G., C.I. & S. in loose-leaf form or on the present pattern, the witnesses stated that they would prefer the loose-leaf form. To another question they replied that the Tariff should be published once a year particularly after the budget proposals were announced.

Pressing their suggestion that the Committee should examine the effect of heavy demurrage charged on uncleared cargo the witnesses stated that it was wrong to think that the levy of demurrage charges would quicken the clearance

of the goods. On the other hand, importers, in their own interest, would like to clear the goods expeditiously.

The witnesses suggested that it would make matters easier if the compilation of tariff rulings (the Indian Customs Tariff Guide) was published more frequently.

The All-India Exporters' Chamber

Sarvashri K. K. Seth, J. M. Shah and Chinubhai C. Jhaveri represented the All-India Exporters' Chamber.

Asked why they wanted a comprehensive Export Tariff Schedule when there were only 2 or 3 items on which export duty was actually leviable, the witnesses stated that the Government had the powers to levy export duties at any time. On further consideration, the witnesses agreed that for the present there was no need for a comprehensive Export Tariff Schedule.

Asked whether the Import Trade Control had much of an impact on the export trade, the witnesses stated that the impact was to the extent that the imported goods were used in the manufacture of goods for export.

The witnesses stated that whenever there was any increase in the import duty, the drawback rate should be increased simultaneously so that the exports were not affected. To the question whether they would like export duty on raw cotton and cotton waste etc. to be assessed on the basis of tariff values, the witnesses stated that this was not necessary.

Asked for their views on the concept of free trade zones, the witnesses stated that difficulties were likely to arise in the case of defective goods which could not be exported. To the question whether there should be a penalty in cases where defective goods were offered for home consumption outside the free trade zone, the witnesses stated that this would have to be considered carefully. In respect of licences issued under import entitlement schemes, the witnesses stated that difficulties had been experienced in respect of such imports. These difficulties could be solved if there was proper classification of the goods in the licences and a better understanding between the Customs and the Import Trade Control authorities. They emphasized that the Collector of Customs should be given clear instructions that the Joint Chief Controller of Imports was the final authority for I.T.C. classification and that his interpretation would be binding on the Collector,

Calcutta, (17th and 18th December, 1965)

Indian Chemical Manufacturers Association

Shri A. N. Roy and Dr. K. Subramanian represented the Association. They stated that their Association was opposed to the automatic levy of countervailing duty on all imported articles as it felt that "like items" could not necessarily be substituted for each other. Asked to give specific instances of the hardship felt by the trade in this regard, they stated that they did not have particulars of such instances ready to hand, but would forward a detailed letter covering this question. They stated that the levy of countervailing duty on finished products, if the component parts or raw materials were subject to excise duty, was unfair in principle and would cause hardship to the importers. As an instance, they stated that one of the raw materials for finished sodium sulphate was sulphuric acid. Indigenous sulphuric acid used in the production of sodium sulphate would have been charged to central excise duty. If on this account countervailing duty was levied on imported sodium sulphate, it would become too costly. It was pointed out to them that the purpose in levying countervailing duty was to give an element of protection to the indigenous article, and that this necessarily meant increasing the cost of the imported article. The Association was of the opinion that no countervailing duty should be levied on imported goods because according to the representatives there was already a heavy loading of invoices of importers.

Indian Plastics Federation

Sarvashri C. M. Srimal and K.P. Gupta represented the Federation. They submitted a written memorandum in which the major points made were:—

- (i) The Brussels Tariff Nomenclature with suitable modifications should be adopted as the basis of the new Import Schedule.
- (ii) Countervailing duty should be levied on specific items. The wide interpretation of the term "like articles" to include many articles that were not being produced in India imposed a heavy burden on the trade. For instance, imports of nylon moulding powder, acrylics, celluloid, etc. (which were not manufactured indigenously) were subjected to countervailing duty, on the ground that "plastics, all sorts" carried excise duty under item 15A of the Central Excise Tariff.

- (iii) The method of calculating countervailing duty should be simplified, and duty should be levied on the actual c.i.f. value and not on the landed cost.
- (iv) It would not be of much use to have the same Schedule for Import Trade Control and Customs Tariff, but the Tariff item number should be indicated against the corresponding items in the Red Book and the I.T.C. number against the respective items in the Tariff Schedule. The Tariff item number should also be indicated in the import licences.
- (v) The practice of applying tariff rulings retrospectively wherever it was in favour of the importer should be continued.

In addition, the witnesses stated that on occasion the rates of drawback were reduced suddenly with retrospective effect and this caused considerable loss and hardship to the trade. As an example, they mentioned that the drawback rate on polythene powder had been reduced with retrospective effect by notification and this resulted in difficulty to some exporters, who had already effected export of finished products (of which this powder was a raw material) at prices based on the drawback rate originally announced. The Chairman said that this question would be referred to the Ministry of Finance (Department of Revenue) for their consideration.

Engineering Association of India

Dr. U. P. Ganguli and Sarvashri D. G. Balliwala, N.K.S. Warier, C. Krishnamoorthy, N. Saha and Gurmit Singh appeared as witnesses on behalf of the Association. They pleaded for a simplification of the whole procedure relating to clearance of cargo through customs. They stated that quite often, goods were classified under wrong headings by the Customs, and referred to a list they had furnished, of cases where the higher assessment made by the Appraising Officers was ultimately reversed by the Central Board of Excise and Customs.

The Association suggested that goods should be assessed to duty in accordance with the purpose for which they were intended. For instance, filter paper, instead of being classified as "Paper, all sorts, not otherwise specified" under I.C.T. item number 44, should be classified as a basic raw material for production of other goods. The Chairman pointed out that it was not the international practice to classify particular items having different end-uses under different items in the Tariff, as this was not feasible.

The Association stated that a further anomaly was that components of machinery, when im-

ported as part of a complete machine, were assessed at the concessional machinery rate. However, if the same components had to be replaced, the replacement parts were assessed to duty as spare parts at a rate higher than the concessional machinery rate. In such cases they had to pay the higher duty under protest to avoid their production being held up, and go in appeal against the assessment. They further stated that great hardship was being caused to them due to the time taken by the Customs Administration for the finalisation of such questions

The delay in the release of goods by the Customs often resulted in the pilferage of valuable articles. The witnesses suggested that the Port authorities should be made responsible for losses due to pilferage, till the goods were released by the Customs, and not for only three days after landing, as at present.

The witnesses stated further that, in most of the disputes with the Customs Administration, it was at present possible only for the major firms to obtain redress, due to the cumbersome machinery dealing with these matters and the complicated procedure involved. To ensure that small firms and newcomers to the industry were not at a disadvantage, the whole procedure should be simplified, so that justice was within the reach of all.

Bengal National Chamber of Commerce and Calcutta Clearing Agents' Association.

(The two bodies appeared jointly). Sarvashri B. C. Sen, G. L. Joshi and Dutta Gupta represented the Bengal National Chamber of Commerce, while Shri S. B. Sen represented the Calcutta Clearing Agents' Association.

The witnesses referred to the late publication of the Tariff Schedule and urged that the revised Customs Tariff should be made available to the public in time and in sufficient numbers.

Asked to give their opinion on the machinery for appeals against Customs decisions, they expressed only partial satisfaction with the consideration being given at the stage of revision. They did not press for the setting-up of Appellate Tribunals.

Shri Joshi, representing the Tata Engineering and Locomotive Company, stated that there were instances where a High Court had given a ruling, but the administration had applied it only in the disputed case, and not in respect of subsequent imports of the same nature. For these subsequent cases, they had again to go through the normal procedure of appeal, revision etc. The Committee noted that the matter

was *sub judice*, but suggested that the Collector of Customs or the Central Board of Excise and Customs might be approached in their executive capacity, so that some way might be found to release further consignments and avoid production being held up.

Shri S. B. Sen, representing the Calcutta Clearing Agents' Association, stated that to end unfair practices among Clearing Agents, such as the undercutting of one another, the present practice of granting temporary licences to unqualified hands in the trade should be stopped. He further stated that under Section 48 of the Customs Act, the Collector of Customs could confiscate and auction the goods which had not been cleared within two months after the landing. While he had no objection to this, he suggested that if within the period there was any increase in the rate of duty on the goods in question, the uncleared goods should not be charged to duty at the enhanced rate but only at the rates prior to revision. He also referred to Section 49 of the Customs Act, which gave the Assistant Collector the discretion to allow imported goods to be stored in a warehouse without being statutorily warehoused. He contended that, while the Assistant Collector could refuse permission under this Section, he could not attach any conditions to the grant of permission. The Committee, however, considered that the executive discretion of the Customs authorities in such matters could not be taken away, and that the trade would be worse off if the Customs Officers were obliged to give a flat refusal in such cases, instead of a conditional permission.

Bharat Chamber of Commerce

Sarvashri K. C. Mukerjee, S. N. Chatterjee, K. P. Patel, R. L. Maheshwari and R. K. Dutta appeared on behalf of the Chamber. The witnesses placed before the Committee a memorandum giving their views. Regarding the basis of the Schedule, the Chamber stated that they were agreeable to the adoption of the B.T.N. with suitable modifications to cover special items figuring in our foreign trade. They urged that the changeover from the old to the new Tariff should not in any way affect existing I.T.C. quotas and that the scope for discretionary revenue-biased classification should be minimised. The fundamental undertone of the import trade with increasing emphasis on imports of industrial intermediates and component parts should receive careful consideration in detailing the description of tariff items. When any product consisted of more than one material, it should be classified on the basis of the material which gave it its essential character. In case any part could be put to multiple uses, it should be classified with reference to its ordinary use.

The Chamber opposed the levy of countervailing duty on finished products where the raw materials or component parts alone were subject to excise duty, and also the calculation of countervailing duty on landed cost. They suggested that while issuing exemption notifications, the exact implication and the net result of the notification should invariably be indicated either in the notification itself or in an accompanying notice, so that it might be easily intelligible to the layman.

The Chamber suggested that the c.i.f. value should be accepted both for duty assessment and for debiting import licences. Shri Raghavan pointed out that even now a variation of upto 10 per cent was allowed to the importer to cover changes in the rate of exchange.

The witnesses referred to Section 13 of the Customs Act, which provided for duty relief on goods before an order had been made for their clearance. They pleaded that relief should also be given in respect of pilferage on board the vessel and on pilferage detected after a release order had been given by the Customs.

New Delhi (7th February, 1966)

**Rajasthan Chamber of Commerce and Industry,
Jaipur.**

and

**Jaipur Chamber of Commerce and Industry,
Jaipur.**

Shri Dulichand Tank with Shri R. P. Jain, represented the two Chambers. While appreciating that the Committee was not concerned with rates of customs duty as such, he nevertheless desired to explain the Chambers' difficulties in this regard, so that they might be forwarded to the appropriate quarters. He stated that the import duty on rough diamonds had been raised from 10 per cent to 20 per cent *ad valorem* and on other uncut precious stones from 5 per cent to 15 per cent *ad valorem*, by the levy of the 10 per cent regulatory duty. The increase in duty had adversely affected their export trade. These precious stones constituted the raw material for their industry and therefore should not be subjected to high duties. He stated that no import duty was assessed on uncut precious stones in Paris, Bangkok or Geneva. Asked whether the industry had any collaboration agreements with foreign firms, the witness replied in the negative and added that they purchased these precious stones from abroad and re-exported them after manufacture in their factories at Jaipur. He also stated that no drawback of duty was given on export, though import licences were issued under the Export Promotion Scheme.

The witness represented that the duty should be reduced to the previous levels. He could not furnish any estimate of the probable loss of revenue on this account.

The witness stated that he would prefer precious stones to continue in the Tariff as a separate group. He also referred to the difficulties experienced with the Reserve Bank. He stated that as the cut stones were sent abroad on a consignment basis, the exporters were unable to get the payment within the period of six months prescribed by the Reserve Bank. Further, the Reserve Bank would not permit precious stones to be sent by air mail.

The witness stated that the industry earned Rs. 15 crores a year as foreign exchange. He added that, although there was an impression that there was a large difference between the price of the imported rough stones and that of the exported cut stones, in practice they had not been making any appreciable profit for the last few years.

The Chairman indicated that the Chambers' views would be brought to the notice of the Departments concerned. It was also pointed out to the witness that matters of export generally could be referred to the Director of Export Assistance in the Ministry of Commerce, and that there was also a special committee under a Joint Chief Controller of Imports and Exports for the promotion of exports of precious stones.

Air-India and Indian Airlines Corporations

Shri M. R. Apte, Assistant Controller of Stores and Purchase, Air-India, represented the two Air Corporations. The witness referred to the memorandum submitted by the Corporations and stated that they were experiencing difficulties in the classification of aircraft parts and materials and had to pay heavy duties on certain items. For instance, aircraft bulbs, though of special quality, were not assessed as aircraft parts. Similarly, articles such as galley equipment specially meant for aircraft, and rubber hose imported in lengths, were denied assessment at the concessional rate. In order to overcome the difficulty, the witness suggested the creation of a single item in the Tariff for articles of the following description:—

“Accessories, equipment, spares thereof and materials intended for repairs and maintenance and operation thereof, which during operation are attached or installed in the Aircraft but are not consumed during flight, provided these are covered

by Release Note or Notary Affidavit or D.G.C.A's Certificate”.

Asked about the value of imports of aircraft parts and materials and the amount of duty paid, the witness stated that the value amounted to Rs. 1.8 crores for all categories of goods during a half-yearly period, and that Air-India had to pay Rs. 46 lakhs as duty on aircraft alone in the previous year. On the question whether other countries with B.T.N.-based tariffs had a problem of this kind the witness stated that the B.O.A.C. had no such problem. He urged that the wording suggested by him, which he said had been approved by the D.G.C.A., the then Ministry of International Trade and the Ministry of Law, should be accepted. The Vehicles Sub-committee had also originally agreed to make a recommendation on similar lines.

The Chairman explained that the position had changed after the meeting of the Vehicles Sub-committee, as a result of Finance (No. 2) Act, 1965. The main question now was whether the definition suggested represented a proper economic categorisation and was consistent with the basic structure of the classification proposed by the Committee. He pointed out that articles such as rubber tyres were correctly classifiable in various other sections of the Nomenclature. This need not stand in the way of a lower rate of duty being applied to such articles if Government were convinced of the need for it; duty exemption could in that case be conveniently given by an exemption notification, which would have the additional merit of elasticity.

The witness also referred to the suggestion made by the Department of Civil Aviation regarding the definition of 'aircraft' and suggested that the following definition contained in the Aircraft Rules, 1937, should be incorporated in the Tariff:—

“Aircraft means any machine which can derive support in the atmosphere from reactions of the air, and includes balloons whether fixed or free, airships, kites, gliders and flying machines”.

The Chairman said that this point might be referred to the Customs Co-operation Council along with the question of principle raised by the other suggestion made by witness.

Federation of Sports Industries, Jullundur City

Shri R. S. Goindi represented the Federation. The witness stated that they imported about Rs. 10 lakhs worth of materials for the sports industry. The imports covered about a dozen

different items, and there was a heavy customs duty on each. Out of these 12 items, 9 were such as could be used for other purposes, but 3, namely willow clefts, shuttlecock feathers and shuttlecock cork bottoms, could be used only for sports goods. The value of these latter items was not more than Rs. 6 to 7 lakhs and the witness urged that they should be made duty free. He emphasized that the total output of this industry was not more than Rs. 3 crores and if these items were duty free, the manufacturing cost of the indigenous articles would be considerably reduced. Asked whether the high duty on these items had affected the exports of the finished goods significantly, the witness replied in the negative. Regarding the drawback procedure, he stated that since it was complicated, very few people availed of it.

With reference to the percentage of import duty in the total price of the manufactured articles, the witness stated that it worked out to about 25 per cent in the case of cricket bats. He had no suggestion to make about the tariff classification of the items imported by the industry, but considered that in general they should be classified under a heading carrying no

duty. He pointed out that until recently willow clefts had been free of duty. He also urged that, apart from the export angle, it was necessary to reduce the price of sports goods in the internal market, so that the standard of Indian player might be raised. Moreover, the manufacturers were mainly poor people, who deserved some encouragement from Government.

The Chairman informed the witness that the Committee could consider opening separate sub-headings for important items imported in the sports industry, such as willow clefts, if it was found possible to do so without going against the accepted pattern of classification. The witness suggested the following items for consideration:—

- (1) English willow clefts; (2) Shuttlecock cork bottoms; (3) Shuttlecock feather
- (4) Synthetic resins; (5) Cork wood
- (6) Linen thread; (7) Gelatin, edible
- (8) Steel shaft tubes; (9) Timber (as beech and hickory)
- (10) Gum copal
- (11) Fibre tubes; (12) Nitrate sheet
- (13) Stamping foils; (14) Felt.

The witness represented that the duty should be reduced to the previous levels. He could not furnish any estimate of the probable loss of revenue on this account.

The witness stated that he would prefer precious stones to continue in the Tariff as a separate group. He also referred to the difficulties experienced with the Reserve Bank. He stated that as the cut stones were sent abroad on a consignment basis, the exporters were unable to get the payment within the period of six months prescribed by the Reserve Bank. Further, the Reserve Bank would not permit precious stones to be sent by air mail.

The witness stated that the industry earned Rs. 15 crores a year as foreign exchange. He added that, although there was an impression that there was a large difference between the price of the imported rough stones and that of the exported cut stones, in practice they had not been making any appreciable profit for the last few years.

The Chairman indicated that the Chambers' views would be brought to the notice of the Departments concerned. It was also pointed out to the witness that matters of export generally could be referred to the Director of Export Assistance in the Ministry of Commerce, and that there was also a special committee under a Joint Chief Controller of Imports and Exports for the promotion of exports of precious stones.

Air-India and Indian Airlines Corporations

Shri M. R. Apte, Assistant Controller of Stores and Purchase, Air-India, represented the two Air Corporations. The witness referred to the memorandum submitted by the Corporations and stated that they were experiencing difficulties in the classification of aircraft parts and materials and had to pay heavy duties on certain items. For instance, aircraft bulbs, though of special quality, were not assessed as aircraft parts. Similarly, articles such as galley equipment specially meant for aircraft, and rubber hose imported in lengths, were denied assessment at the concessional rate. In order to overcome the difficulty, the witness suggested the creation of a single item in the Tariff for articles of the following description:—

"Accessories, equipment, spares thereof and materials intended for repairs and maintenance and operation thereof, which during operation are attached or installed in the Aircraft but are not consumed during flight, provided these are covered

by Release Note or Notary Affidavit or D.G.C.A's Certificate".

Asked about the value of imports of aircraft parts and materials and the amount of duty paid, the witness stated that the value amounted to Rs. 1.8 crores for all categories of goods during a half-yearly period, and that Air-India had to pay Rs. 46 lakhs as duty on aircraft alone in the previous year. On the question whether other countries with B.T.N.-based tariffs had a problem of this kind the witness stated that the B.O.A.C. had no such problem. He urged that the wording suggested by him, which he said had been approved by the D.G.C.A., the then Ministry of International Trade and the Ministry of Law, should be accepted. The Vehicles Sub-committee had also originally agreed to make a recommendation on similar lines.

The Chairman explained that the position had changed after the meeting of the Vehicles Sub-committee, as a result of Finance (No. 2) Act, 1965. The main question now was whether the definition suggested represented a proper economic categorisation and was consistent with the basic structure of the classification proposed by the Committee. He pointed out that articles such as rubber tyres were correctly classifiable in various other sections of the Nomenclature. This need not stand in the way of a lower rate of duty being applied to such articles if Government were convinced of the need for it; duty exemption could in that case be conveniently given by an exemption notification, which would have the additional merit of elasticity.

The witness also referred to the suggestion made by the Department of Civil Aviation regarding the definition of 'aircraft' and suggested that the following definition contained in the Aircraft Rules, 1937, should be incorporated in the Tariff:—

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different items, and there was a heavy customs duty on each. Out of these 12 items, 9 were such as could be used for other purposes, but 3, namely willow clefts, shuttlecock feathers and shuttlecock cork bottoms, could be used only for sports goods. The value of these latter items was not more than Rs. 6 to 7 lakhs and the witness urged that they should be made duty free. He emphasized that the total output of this industry was not more than Rs. 3 crores and if these items were duty free, the manufacturing cost of the indigenous articles would be considerably reduced. Asked whether the high duty on these items had affected the exports of the finished goods significantly, the witness replied in the negative. Regarding the drawback procedure, he stated that since it was complicated, very few people availed of it.

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duty. He pointed out that until recently willow clefts had been free of duty. He also urged that, apart from the export angle, it was necessary to reduce the price of sports goods in the internal market, so that the standard of Indian player might be raised. Moreover, the manufacturers were mainly poor people, who deserved some encouragement from Government.

The Chairman informed the witness that the Committee could consider opening separate sub-headings for important items imported by the sports industry, such as willow clefts, if it was found possible to do so without going against the accepted pattern of classification. The witness suggested the following items for consideration:—

- (1) English willow clefts; (2) Shuttlecock cork bottoms; (3) Shuttlecock feathers;
- (4) Synthetic resins; (5) Cork wood;
- (6) Linen thread; (7) Gelatin, edible
- (8) Steel shaft tubes; (9) Timber (ash, beech and hickory) (10) Gum copal;
- (11) Fibre tubes; (12) Nitrate sheets;
- (13) Stamping foils; (14) Felt.

Appendix 9

Brief History of the Import and Export Tariff Schedules

I. Introduction.

In a study of the customs tariffs from the technical (as distinguished from the economic) aspect, one is concerned mainly with the definitions in the various headings, the sequence of the headings, and the nature of the duty leviable (*viz. ad valorem* or specific). The classification of goods into a customs nomenclature can be effected in different patterns such as a simple alphabetical arrangement of goods, the grouping of goods according to the duty leviable on them, or according to the attributes of the goods classified. In studying the classification of goods in India for customs purposes, a gradual evolution from a simple enumeration of goods, to a scientific grouping and classification of items can be clearly perceived. While the growth of our foreign trade and the shift in emphasis in our economy from agriculture to industry created the need for this development, the parallel growth of public administration, and particularly the increasing sophistication of customs administration in the country, made the evolution of a scientific system possible.

II. The Import Tariff Schedule.

Tariffs under the East India Company.—The middle of the eighteenth century provides a convenient starting point for a historical study of the tariff. The East India Company, which was predominantly a trading corporation, had assumed ruling powers in the sixties of the century. In its earlier years, the Company gradually acquired various commercial privileges from the rulers of the different parts of India. Under the Moghul rulers, English goods were subjected to customs duties at different rates at different ports; in certain cases, they were exempted altogether from payment of duties on the payment of *peshcush* which was a fixed lump-sum levy.

Even after the Company succeeded in introducing a stable government and imposing its own fiscal machinery, the three Presidencies of Bengal, Bombay, and Madras remained independent of one another, so far as customs regulations were concerned, and each Presidency administered its own customs department and had its separate tariff.

Not long after the Charter Act of 1833 established a centralised form of administration in India and divested the Presidencies of their autonomy, a Committee was appointed for the purpose of revising the Customs and allied regulations of all the Presidencies with a view to encouraging commerce and increasing the revenue. In its fifth Report submitted in 1836, the Committee pointed out that the want of uniformity in the rates of duty prevalent at the different ports of British India resulted in inequity, caused great inconvenience to the public and imposed much avoidable labour on the Custom House Officers.

Customs Duties Act, 1859—Evolution of a unified tariff.—The replacement of the separate provincial rates of duties by a uniform all-India tariff had however to wait till the year 1859. On the one hand, a large addition had been made to the public debt of India as a consequence of the uprising of 1857, and on the other, the decision to increase the strength of the British portion of the army entailed a substantial addition to the recurring expenditure of the Government. The intention of the Government to augment its revenues was indicated in a Resolution issued by the Governor-General in Council on the 4th March, 1859. On the 14th March, the Customs Duties Act, 1859 (Act 7 of 1859) was passed, superseding the separate tariffs of the three Presidencies. The rationalisation of the tariff structure by this substitution was only incidental, the primary purpose being one of tapping newer sources of revenue. The alterations made in the duties were expected to almost double the Custom revenues, raising it in 1859-60 from Rs. 104 lakhs to Rs. 197.25 lakhs.

In "Schedule A" to the Act, which listed 23 items on which import duty was leviable, no system of classification appears to have been followed, except that the free list covering nine items was given first, and the dutiable articles followed. The last was a residuary item, and covered "All articles not included in the above enumeration", which were chargeable to duty at 10 per cent. Excepting certain wines, liquors and spirits on which there were specific duties,

the duties on all the articles were *ad valorem*. Several items in the Schedule were described in very broad terms, and their scope was not precisely indicated. For instance, Item 16 covered "Grocery, Confectionery and Oilman's stores" with no further details. However, in respect of "Haberdashery, Millinery and Hosiery" (Item 15) and "Machinery for the improvement of the communications and for the development of the resources of the country" (Item 9), it was specified in the Schedule that "the Collectors of Customs, subject to the general orders of the local Executive Government" shall decide "what articles come within the above definitions and such decision shall be final in law". Another interesting feature of the Act was that it had a specific provision authorising "importers to charge the new duties to purchasers of goods not yet arrived or cleared."

Indian Customs Duties Act, 1867. Introduction of alphabetical arrangement of goods.—The next stage in the evolution of tariff classification was the constitution of another Committee in 1867. In its Report, the Committee urged *inter alia* the revision of the Customs tariff with a view to the better classification of goods. The first attempt at arranging the items on an alphabetical pattern was made in the Indian Customs Duties Act, 1867 (Act 17 of 1867). This tariff, modelled on the then existing English tariff, enumerated all articles liable to Customs duty, and left free of duty all articles not enumerated. Its Import Schedule listed the dutiable articles in alphabetical sequence under 65 major heads; the sub-items under the major heads were also arranged in an alphabetical pattern. An interesting feature of the classification is the indication of the import duty-leviable on certain articles in the description column itself; another is the implied inclusion of "machinery" under the heading "Metals", obviously as a manufacture of metals. (The relevant item under "Metals" read: "Other sorts, including Hardware, Ironmongery and Cutlery, but excluding machinery, the component parts thereof, which are free".) In this tariff also, several comprehensive groups were covered under general descriptions like "Railway Materials" (Item 47) and "Telegraph Stores" (Item 59), with no further indication regarding the items covered except that these articles, if made "Of Iron" should be liable to duty at 1 per cent and if of "Other sorts", at 7½ per cent.

Indian Customs Duties Act, 1870.—The same pattern of alphabetical enumeration was followed in the Import Schedule to the Indian Customs

Duties Act, 1870 (Act 17 of 1870). The elaborate specification of tariff values in respect of a large portion of the goods listed in the tariffs during that period is indicative of the prevailing situation in international trade, when reliable values were not available in respect of most of the goods imported. For instance, the Import Schedule to the Act of 1870 specified tariff values in respect of 307 dutiable items (out of a total of 377) and tariff values were given even for such manufactured articles as iron flats, hoops, plates and sheets.

Indian Tariff Acts, 1871 and 1875.—Alphabetical enumeration continued in the next tariff, the Indian Tariff Act, 1871 (Act 13 of 1871), which listed dutiable articles under 54 major heads, the unlisted articles being duty free. The same pattern is seen in the Indian Tariff Act, 1875 (Act 16 of 1875). The Import Schedule was expanded to cover 62 items. In this classification, "Machinery and components parts thereof" which continued to be duty-free, were taken out of the heading for "Metals" and included under a new head (Item 25) which was introduced for "Hardware and Cutlery".

Indian Tariff Act, 1882—A fouritem schedule.—The economic thinking in Great Britain in the period was veering rapidly in favour of free trade and abolition of all customs duties. Considerable pressure was also being exerted by commercial interests in Britain (especially the Manchester cotton interests) on the British Government in India for the abolition of all but a few of the cotton duties, and in general, for the scrapping of the whole structure of import duties in India. Despite strong Indian opposition to the move, most of the cotton duties were abolished by an executive order in 1879, and all the general import duties were removed by the Indian Tariff Act, 1882 (Act 11 of 1882). The Import Schedule to this Act listed only four items (i) Arms, Ammunition and Military Stores (ii) Liquors (iii) Opium and (iv) Salt, in that order. This is the shortest tariff India has had.

Indian Tariff Act, 1894 Duty-wise, group-wise and alphabetical arrangement.—A categorisation of dutiable items in different schedules, and the grouping of the items in broad categories in each schedule, was attempted in the Indian Tariff Act, 1894 (Act 8 of 1894). While Schedule I to the Act related to the Acts repealed by that enactment, Schedule II listed 12 items of "Arms, Ammunition and Military Stores," ten items carrying specific duties being placed first, and two with *ad valorem* duties following

them. (There was no alphabetical arrangement of items in this Schedule). One noteworthy feature of this Schedule was that "Exceptions" and "Provisos" which were in the nature of exemptions from a part or whole of the duty relating to the item were given in the statutory schedule itself. The next, Schedule III, listed four articles (Liquors, Opium, Salt and Salted Fish) in alphabetical order. Schedule IV covered "General Duties", and the items in the Schedule were, for the first time in Indian tariffs, grouped under distinct categories. 78 items were grouped under six categories:

- (i) Animals, Living;
- (ii) Articles of Food and Drink;
- (iii) Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning materials;
- (iv) Metals and manufactures of metals;
- (v) Oils; and
- (vi) Other articles, unmanufactured and manufactured.

The arrangement of major heads and sub-items under each major head was in alphabetical order, and residuary items formed the last sub-item of each group. There was a general residuary item (Item 78) for this schedule covering "All other articles, manufactured or unmanufactured, not described in this Schedule" and these were subject to duty at 5 per cent. "Machinery" was, for the first time in Indian tariffs, classified separately in this schedule and a note was added under this item (No. 14) to clarify that "Machinery and component parts thereof, made of substances other than metal are included in this entry." A peculiar feature of this Schedule is the listing of "Cocconut Oil" and also the residuary oil item "All other sorts of oil, animal or vegetable (including Otto of all kinds) and mineral, including paraffin wax" as a sub-item under the item (No. 16) for "Petroleum".

Commonwealth preferences, Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932.—Upto 1932, the Import tariff in India made no distinction in rates according to the country of origin except in two cases. These were the protected classes of iron and steel, and cotton piece goods, for which differential duties were adopted, according as they were of British or non-British origin, in 1927 and 1930 respectively. Such preferences were extended in the tariff to a large number of items as a result of the Ottawa Trade Agreement concluded in August

1932, under which tariff preferences on a reciprocal basis were granted by India and the United Kingdom. The Agreement also provided for the exchange of such preferences with the non-self-governing Colonies and Protectorates. To implement these preferences the tariff was amended by the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932. The general rate of preference introduced was 10 per cent. The amendments necessitated the introduction of the distinction between the "Standard" and "Preferential" rates of duty in our tariff. The duty column in the Schedule was split up into three, to indicate the "Standard" rate of duty and the "Preferential" rates applicable to articles which were the produce or manufacture of (i) the United Kingdom and (ii) a British Colony respectively.

International developments—Evolution of Geneva Nomenclature.—While the classification of 1894 held the field for nearly four decades, the world was becoming increasingly aware of the serious difficulties which arose in international trade because of the complexity and ambiguity of customs nomenclatures of various countries, not only in the application of customs tariffs, and comparisons of trade statistics, but also in the conclusion of commercial agreements, and especially multilateral conventions. The standardisation of customs nomenclature was recommended as long ago as 1853 by the International Statistical Congress held at Brussels and subsequently by many other international conferences, but differences of economic conditions in the various countries constituted a great obstacle.

The World Economic Conference which met in May 1921 under the auspices of the League of Nations took note of this problem, and recommended the establishment of a common nomenclature which would have an international character. A committee of experts then prepared a draft customs nomenclature, of which the first version was completed in 1931. This text was revised later in 1937 and has come to be known as the Geneva Nomenclature, or the League of Nations Nomenclature.

Indian Tariff Act, 1934—Geneva Nomenclature adopted as the basis.—India took a major step towards the rationalisation of her tariff classification by drawing up her tariff on the lines of the draft Geneva Nomenclature in the Tariff Act, 1934 (Act 32 of 1934). In order that the recasting of the tariff should not involve even marginal changes in the rates of duty, the procedure adopted in framing the tariff was to incorporate the wording of the entries in the previous tariff

(contained in the Indian Tariff Act, 1894) but to re-arrange them in the sequence of the corresponding entries in the Geneva Nomenclature. The Import tariff contained in the First Schedule to the 1934 Act, as it exists today, comprises 570 items, arranged in 22 sections. The Sections start from "Live animals and Products of the Animal Kingdom", and go through food products and alcoholic liquors, mineral products and chemical products, articles made of different materials, such as leather, rubber, wood, paper, textiles, ceramics, glass, etc., precious stones, metals and articles made therefrom, machinery, transport material, scientific instruments, arms and ammunition, ending with miscellaneous goods, works of art and a residuary item (No. 87) "All other articles not otherwise specified" and a special item for articles of baggage. While these main headings are in several cases further subdivided, the general scheme in each Section is to give specific descriptions of important articles, with a residuary item for the group either at the beginning or at the end, such as "Paper, all sorts, not otherwise specified" (Item No. 44) or "Textile manufactures, not otherwise specified" (Item No. 53). This system of classification ensures that every article imported is covered by one item or another of the tariff, at least the omnibus residuary item "All other articles, not otherwise specified". Where the same article might be covered by two different descriptions, the heading which provides the more specific description is applied

Later developments—Revision of Commonwealth Preferences (1939) and concessions under GATT (1949).—Since its adoption in 1934, changes had necessarily to be made from time to time in this Schedule. Several major changes were made in the rate structure by the Indian Tariff (Third Amendment) Act, 1939 to implement the preferences agreed to under the Indo-U.K. Trade Agreement of that year, which replaced the preferences granted under the Ottawa Agreement of 1932. Again, the amendments made through the Tariff Amendment Act, 1949 for the purpose of giving effect to the concessions we had agreed to under the GATT involved the creation of a number of new tariff headings and also changes in duty on various items.

Among the other changes made in the Schedule since 1934 are the creation of several tariff items for the purpose of giving protection to particular industries. The tariff descriptions were framed in such cases on the basis of the recommendations of the Tariff Commission. Several new items were also created for revenue purposes, with the object of increasing the duty on a particular article. Changes have also been made from time to time for the purpose of resolving doubts and difficulties apart from overall

rationalisation. The basic frame-work of the Schedule has, however, remained broadly the same as in 1934.

III. The Export Tariff Schedule

Nature of Export Schedule: simpler than import schedule.—The Export Tariff Schedule has always been much simpler than the Import Tariff. In the first place, the Export Schedule has been selective, unlike the comprehensive Import Schedule. It was only between 1859 and 1867 that the Export Schedule was a comprehensive one, containing a residuary item "All country articles not enumerated or named above". Such a comprehensive impost was consistent with the remark of the then Finance Member in the Financial Statement for 1864-65 (which makes very strange reading a hundred years later) that "the great embarrassment of the trade of India has always been the want of imports to meet the vast quantity of exportable produce which the country is capable of sending forth. If we desire to relieve the trade of India, and to give free scope to its further extension, we should give all possible encouragement to her imports".

In the matter of definition also, the Export Tariff has presented fewer difficulties, as the articles covered have mainly been either primary articles like foodgrains, spices, etc., or simple manufactures like cloth. Complicated definitions and enumerations, as for articles of iron and steel, are a relatively recent phenomenon.

The simplicity of the Export tariff extends also to the rates of duty. A large proportion of the duties have been specific, and even when *ad valorem* duties have been fixed, these have generally been accompanied by tariff values which in effect converted them to specific duties.

Pattern of classification since 1859.—The Schedule of 1859, as mentioned earlier, covered practically all commodities, with the first nine articles being shown as free. Of the four dutiable headings, two were subject to specific and two to *ad valorem* duties. There was no perceptible principle in the arrangement of the nine articles which were free of duty or the four which were dutiable.

The Indian Customs Duties Act of 1867 omitted the residuary item and listed nine articles, again without any noticeable pattern in their arrangement. The duties were mainly specific. The position was more or less the same under the Indian Customs Duties Act, 1870, except that, of the eight headings in the Export Schedule, two were liable to specific duty and the rest to *ad valorem* duty, but with tariff values for most.

An alphabetical arrangement was introduced by the Indian Tariff Act of 1871 in the Export Schedule also. The articles were arranged under eight main headings, two of them liable to specific duty and the rest to *ad valorem* duty, with tariff values in most cases. The alphabetical arrangement continued in the Indian Tariff Act of 1875, but the Export Schedule contained only three items: two bore specific rates of duty and the third an *ad valorem* rate with tariff values as in the past.

In the Indian Tariff Act of 1882 and 1894, rice was the only article liable to export duty, and the question of arrangement did not arise. The rate of duty was specific. Jute and jute manufactures were added in 1916 and raw skins in 1919.

Classification in the present Schedule.—Thus the Indian Tariff Act of 1934, which is still in force, started with an Export Tariff consisting of four items, namely, raw jute, jute manufactures, raw skins and rice. Here again, there is no particular principle in the arrangement; it is neither alphabetical nor in accordance with the arrange-

ment of articles in the Import Tariff. More and more items were added to the Schedule from time to time, especially between September 1949 and June 1951, at which time conditions became quite favourable as a result of devaluation and the boom which accompanied the Korean war. Each new item was generally added on at the end of the Schedule then in force. Certain items were also replaced by others, for example, raw skins (Item No. 3) by raw cotton. In the result, the 23 main headings of the Export Schedule as it exists at present do look a little unsystematic.

Sources:

- (i) The History of the Indian Tariff, 1924—39 by Shri B. N. Adarkar (1940).
- (ii) A History of Indian Taxation by Shri Pramathanath Banerjea (1930).
- (iii) Tariff Policy by O. Paranagua (1935).
- (iv) Report of the Taxation Enquiry Commission (1953-54).
- (v) Tariff Acts and other Enactments.

CHANGING PATTERN OF INDIA'S IMPORT TRADE

Articles	Percentage of value of imports to the Total value of imports						
	1935-36†	1940-41(x)	1945-46(x)	1950-51	1955-56	1960-61	1964-65
Food, drink and tobacco							
(1) Grains, pulse and flour	1.2	8.8	3.5	15.2	2.9	16.1	16.4
(2) Others*	8.3	6.3	6.7	5.8	6.8	2.9	3.2
Machinery and mill work	10.2	6.8	8.2	14.4	17.6	23.2	32.0
Instruments, apparatus and appliances	3.8	3.0	2.8	2.9	4.2	0.9	1.1
Vehicles	5.1	4.1	3.6	3.9	8.8	6.4	5.3
Metals	8.9	7.2	4.9	7.4	12.9	15.1	13.1
Dyes and chemicals@	5.5	7.3	6.7	3.6	5.2	4.6	3.4
Drugs and medicines	1.5	1.4	1.5	1.6	2.0	0.9	0.6
Manures	0.5	0.4	0.6	1.8	0.4	1.0	2.3
Paper and paste-board	2.2	2.4	1.7	1.5	2.0	1.0	1.0
Oils—mineral, animal and vegetable	5.3	12.9	30.9	9.1	11.6	6.6	5.8
Cotton, raw and manufactures	20.7	13.0	9.6	15.8	7.9	7.3	4.5
Silk, raw and manufactures & artificial silk	4.4	4.3	0.7	2.7	2.3	0.1	0.2
Wool, raw and manufactures	2.0	2.7	2.8	1.1	1.5	0.1	0.5
Rubber, raw and manufactures	1.5	1.1	0.3	0.5	0.3	1.2	0.5
Miscellaneous (not enumerated above)	18.9	18.3	15.5	12.7	13.6	12.6	10.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE *Includes sugar, provisions and oilman's stores, spices, liquors, fruits and vegetables, fish (excluding canned fish) and tobacco.

† Relates to undivided India inclusive of Burma and Pakistan.

(x) Relates to undivided India inclusive of Pakistan.

@Excluding essential oils, perfume materials, toilet requisites, polishing, cleansing preparations and explosives and miscellaneous products, which have been included under 'Miscellaneous'.

Source : Department of Commercial Intelligence and Statistics, Calcutta.

Appendix 11

Indian Tariff Act, 1934 and Indian Tariff (Amendment) Act, 1949 (without Schedules)

THE INDIAN TARIFF ACT, 1934

32 OF 1934

[8th September, 1934]

An Act to consolidate the law relating to customs duties

Whereas it is expedient to consolidate the law relating to customs duties on goods imported or exported by sea and to customs duties on goods imported or exported by land; It is hereby enacted as follows:

1. Short title, extent and commencement.—

(1) This Act may be called the Indian Tariff Act, 1934.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf.

2. Duties specified in the Schedules to be levied.—The rates at which duties of customs shall be levied under the Customs Act, 1962. (52 of 1962) are specified in the First and Second Schedules.

2A. Levy of countervailing duty.—(1) Any article which is imported into India shall, in addition, be liable to duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that percentage of the value of the imported article.

Explanation.—In this sub-section and sub-section (1A), the expression "the excise duty for the time being leviable on a like article if produced or manufactured in India" means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or if a like article is not so produced or manufactured, which would be leviable on the class or description of articles

to which the imported article belongs and where such duty is leviable at different rates, the highest duty.

(1A) For the purpose of calculating under this section the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 (52 of 1962) be the aggregate of—

- (i) the value of the imported article determined under sub-section (1) of the said section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be;
- (ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962 (52 of 1962) other than the duty referred to in sub-section (1); and
- (iii) any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs.

(2) If the Central Government is satisfied that in respect of any article imported, the duty leviable under sub-section (1) does not fully countervail the excise duty chargeable on a like article if produced or manufactured in India including the excise duty chargeable on the raw materials, components or ingredients used in the production or manufacture of such article, the Central Government may, by notification in the Official Gazette, direct that the additional duty chargeable in respect of the imported article shall include an amount representing such portion of the excise duty chargeable on such raw materials, components or ingredients as may be determined by rules made by the Central Government in this behalf.

(3) In making any rules for the purposes of sub-section (2), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article.

(4) The duty chargeable under this section shall be in addition to any duty imposed under this Act or under any other law for the time being in force.

(5) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to refunds and exemption from duties, shall, so far as may be, apply to the duty chargeable under this section.

3. (1) Levy of duty where standard rate and preferential rate are specified.—Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule if the article is the produce or manufacture of the United Kingdom or of a British Colony, the duty to be levied and collected shall be at the standard rate, unless the article is the produce or manufacture of the United Kingdom or of a British Colony and the article is determined, in accordance with rules made under sub-section (2), to be such produce or manufacture.

(2) The Central Government may, by notification in the Official Gazette, make rules—

- (a) for determining if any article is the produce or manufacture of the United Kingdom or a British Colony; and
- (b) making provision in cases where at the time of importation proof is not forthcoming where required in accordance with the rules made under clause (a) that any article is the produce or manufacture of the United Kingdom or a British Colony—

- (i) whereby duty may be levied at the standard rate and a refund given of the extra duty paid, if such proof is produced within a prescribed period and
- (ii) whereby duty may be accepted provisionally at the preferential rate on execution of a bond for the payment of the balance of duty if such proof is not produced within the prescribed period, and for the recovery of any balance due after the expiry of the prescribed period as if such balance were duty short-levied within the meaning of section 39 of the Sea Customs Act, 1878 (8 of 1878).

(3) For the purposes of this section and of the first Schedule, the expression "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland, and the expression

"British Colony" includes a British Protectorate and any of the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

3A. Power of Central Government to levy protective duties in certain cases.—(1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951 (50 of 1951), is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit:

(2) Every duty imposed under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule; and shall be in addition to any duty imposed under this Act or any other law for the time being in force, but shall not be included in the duty of customs upon which any additional duty imposed by section 6 of the Indian Finance Act, 1942 (12 of 1942) and continued, subject to certain modifications by certain subsequent Central Acts, is calculated, or operate so as in any way to affect the amount of any additional duty so imposed.

(3) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the session of the notification, a Bill on behalf of the Central Government to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months.

4. Power of Central Government to alter protective duties.—(1) Where, in respect of any article chargeable under the First Schedule with a duty characterised in the third column thereof as protective, the Central Government is satisfied, after such inquiry as it thinks necessary, that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification:

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture.

(2) For the purpose of giving effect to the provisions of Article 10 of the Trade Agreement between His Majesty's Government in the United Kingdom and the Government of India, signed in London on the 20th day of March, 1939, the Central Government may, by notification in the Official Gazette, vary from time to time such of the rates of duty set out in items Nos. 48(3) and 48(9) of the First Schedule as are applicable to cotton fabrics of British manufacture.

(3) The Central Government may, by notification in the Official Gazette, prescribe the conditions subject to which articles shall be deemed to be of British manufacture for the purposes of this section and of the First Schedule.

4A. Emergency power of Central Government to increase or levy export duties.—

(1) Where in respect of any article, whether included in the Second Schedule or not the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable, or as the case may be, the levy of an export duty, on that article.

(2) Every such notification shall be laid before Parliament, if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its reassembly, and the Central Government shall seek the approval of Parliament to the notification by a

resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before it; and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(3) For the removal of doubts it is hereby declared that any notification approved by Parliament, whether with or without modifications, may be rescinded by the Central Government at any time by notification in the Official Gazette.

5. [Duties on imports and exports by land.] Rep. by the Customs Act, 1962 (52 of 1962), s. 160 (w.e.f. 1-2-1963).

6. [Duty on salt, opium and spirit, when protected by a certificate] Rep. by the Customs Act, 1962 (52 of 1962), s. 160 (w.e.f. 1-2-1963).

7. [Application of certain provisions as to duties and goods.] Rep. by the Land Customs (Amendment) Act, 1937 (3 of 1937), s. 6 and Sch.

8. Additional import duty on bounty-fed articles.—(1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Central Government may, by notification in the Official Gazette, impose an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed.

(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Central Government, and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

9. **Special import duty on sugar in certain cases.**—(1) Where the rate of duty or other taxation imposed in any country, dependency

or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then upon the importation of any sugar from such country, dependency or colony into India whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Central Government may, by notification in the Official Gazette, impose, in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess.

(2) The Central Government may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

(a) what articles or substances containing any saccharine matter shall be deemed to be "sugar" and what kinds of sugar shall be deemed to be "refined sugar" or "other sugar", respectively; and

(b) what sums in the currency of India shall be deemed to be the equivalent of "francs" and "centimes", respectively.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined, and declared by the Central Government, and the Central Government may, by notification in the Official Gazette, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1).

10. [In contracts amount of increased or decreased duty to be added or deducted] Rep. by the Indian Sale of Goods (Amendment) Act, 1940 (41 of 1940), s. 3.

11. Duration of protective duties and power of Central Government to modify or remit certain duties.—(1) When the duty specified for any article in the First Schedule is characterised as protective in the third column of that Schedule, that duty shall have effect only up to the date, if any, specified in the seventh column of that Schedule.

(2) If, after such inquiry as it thinks necessary, the Central Government is of opinion that the duty specified in the First Schedule in respect of wheat has become unnecessary or excessive,

it may, by notification in the Official Gazette, remit such duty or reduce it to such extent as it thinks fit.

(3) If, after such inquiry as it thinks necessary, the Central Government is of opinion that the duty specified in the First Schedule in respect of wheat flour is excessive, it may, by notification in the Official Gazette, reduce such duty to such extent as it thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent.

11A. Rules to be laid before Parliament.—All rules made under this Act shall be laid for not less than thirty days before each House of Parliament as soon as possible after they are made and shall be subject to such modification as Parliament may make during the session in which they are so laid or the session immediately following.

12. Power to cancel notifications.—All notifications published under this Act may be cancelled by the authority publishing the same.

13. [Repeals.] Rep. by the Repealing and Amending Act, 1937 (20 of 1937), s. 3 and Sch.II.

ACT No. I of 1949

An Act further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934 (32 of 1934) for the purposes hereinafter appearing:

It is hereby enacted as follows:—

1. Short title :—This Act may be called the Indian Tariff (Amendment) Act, 1949.

2. Definitions :—In this Act, unless there is anything repugnant to the subject or context,

(a) "General Agreement" means the General Agreement on Tariffs and Trade, the Protocol for the provisional application of which was signed on behalf of India on the 8th day of June, 1948;

(b) "Item" means an Item in the First Schedule to the Tariff Act;

(c) "notification" means a notification in the official Gazette;

(d) "Schedule" means a Schedule to this Act;

(e) "Tariff Act" means the Indian Tariff Act, 1934 (32 of 1934).

3. Amendments to Act 32 of 1934.—The Items in Schedule A shall be amended in the manner directed therein.

4. Duration of certain amendments.—The amendments made by section 3, except in so far

as they relate to the Items or portions of the Items specified in Schedule B, shall remain in force until the 31st day of March, 1967:

Provided that in case the General Agreement ceases to apply to India, the Central Government may, by notification, modify any such amendment not relating to any Item or portion of an Item in Schedule B, in any manner it thinks fit, but such modification shall not result in the imposition of a duty higher than what would have been leviable under the Tariff Act, if this Act had not come into force.

Explanation.—Nothing contained in this Section shall be deemed to limit in any way the duration of the amendments relating to the Items, or portions of the Items, specified in Schedule B.

5. Duty not to be levied or increased in certain cases.—It is hereby declared that, until the 31st day of March, 1967,

- (a) no duty shall be levied on the articles to which the first five Items in Schedule C relate, and
- (b) the duty levied on the articles to which the sixth Item, in that Schedule relates shall not be increased above 3 per cent. *ad valorem*.

Provided that this section shall stand repealed if and when the General Agreement ceases to apply to India.

6. Power to declare Act inapplicable to articles of certain countries.—The Central Government may, by notification, declare that the provisions of this Act shall not apply to any goods which are the produce or manufacture of countries which are not, or which cease to be, parties to the General Agreement; and thereupon the duties applicable to such goods shall be those which would have been applicable to them if this Act had not come into force.

7. Additional duties of customs not to be levied on certain goods.—The additional duties of customs referred to in section 5 of the Indian Finance Act, 1948 (20 of 1948) shall not be levied or collected on the goods comprised in any of the Items specified in Schedules A or C.

8. Decision of questions regarding the applicability of the General Agreement.—If any question arises whether the General Agreement applies to any country, or whether it has ceased to apply to India or any other country, it shall be referred to the Central Government whose decision shall be final and shall not be liable to be questioned in any court of law.

Appendix 12

Arrangements in some foreign countries for hearing tariff and customs appeals.

Australia.—In the administrative appeals, that is, appeals against all types of administrative decisions (including tariff classification and value for duty) of the Regional Customs Administration, the competent authority is the Central Customs Administration and ultimately the Minister.

As regards decisions on valuation, there is an alternative procedure under which the person concerned may require that the value be assessed by an arbitral body whose decision is final.

The customs law also contains specific provision for appeals to be made in the ordinary courts of law—(i) where there is a dispute as to the amount of duty payable; (ii) where a custom house agent's licence is suspended or revoked and (iii) where goods are seized by the Customs as forfeit.

Belgium.—A general appeal, without any statutory procedure, lies to the administrative authorities.

In disputes concerning dutiable value, there is a right of appeal to a panel of experts (arbitration).

Any other disputes relating to the levying of duties and actions for damages are laid before courts of law.

France.—There are three categories of appeals, the petition, the formal appeal procedure, and the appeal to the Special Administrative Committee set up to deal with certain particular types of matters.

The petition appeal is lodged with a customs authority above that which took the original decision. As a rule the formal appeal procedure is not initiated until the person concerned has exhausted all possibilities of obtaining remedy by petition.

For formal appeals, the administrative tribunals or courts of law have jurisdiction according to the nature of the dispute.

The Special Administrative Committee is concerned with disputes arising at the time of examination of the goods in connection with their tariff description, origin or value, or with con-

plaints lodged in respect of decisions taken by the Director General of Customs and Indirect Taxation and published in the official Journal concerning the classification of goods.

Germany.—In certain cases, relief may be sought by way of a protest. Deciding on the protest is the responsibility of the main Customs Office. The latter's decision may be appealed against to the competent Finance Court. Against that Court's decision, a legal complaint may be lodged with the Federal Finance Court. In some cases, relief may be sought by way of a complaint to the authority whose decision is the subject of the complaint. If the complaint is disallowed, the matter is decided by the Chief Finance Directorate. The Directorate's decision may be appealed against to the competent Finance Court, and a legal complaint against that Court's decision may be lodged with the Federal Finance Court.

Israel.—Decisions, given by subordinate customs authorities and physical acts executed by customs officers can always be challenged before higher customs authorities, even if they may be alternatively challenged before a court of law or an appeal committee.

Appeal committees of three members each are appointed by the Minister of Justice in consultation with the Ministry of Finance to hear, and decide upon, appeals against certain decisions, under the Purchase Tax Law, such as decisions as to the classification or valuation of goods, the demand for tax short-levied or erroneously refunded etc.

Appeals other than those within the competence of the above-mentioned appeal committees are within the jurisdiction of Courts of Law.

Italy.—In certain cases, the appellant may lodge an appeal in the first instance with the Provincial Chambers of Commerce and/or in the last instance with the Ministry of Finance. There are special cases, however, such as the seizure of goods, where the competent authority is a Court of law.

New Zealand.—Appeals against decisions relating to classification of goods may be made to the Comptroller of Customs. For valuation of

goods, if the appeal is made to the Minister, his decision is final. Cases relating to forfeiture of goods are appealable to courts of law.

In respect of other actions, instead of appealing to the Minister, the importer may exercise his right of taking proceedings in a court of law.

Pakistan.—An appeal against the decision of an Assistant/Deputy Collector of Customs lies to the regional Collector of Customs and against the decision of the Collector to the Central Board of Revenue.

United Arab Republic.—Appeals against Customs administrative decisions are lodged with the Administrative Tribunal. An appeal against a decision of the local Chief of Customs imposing a fine is lodged with the Director General of Customs, who makes his decisions known within 15 days of the lodging of the appeal. This again is subject to appeal, lodged with the competent Tribunal which passes final judgment.

United Kingdom.—Any person who feels aggrieved by a decision of a Customs official, may refer his grievance to the senior Customs official in the locality or to the Board of Customs and Excise in London or to the responsible Minister.

In addition, if duty is improperly claimed from a person, a refund of duty is improperly refused to a person or a person suffers damage by reasons of an official acting illegally, that person has the right to bring an action in the courts against the Customs for money had and received, for a declaration of the amount of duty properly payable or refundable, or for damages.

U.S.A.—Under the Customs laws of the United States the Collector of Customs is the classifying officer for imported articles. Where the Collector's decision does not satisfy the importer, the latter may file a protest with the Collector within 60 days. The Collector himself will review the case within 90 days thereafter and may, if satisfied, allow the claim and make a refund.

Otherwise the protest goes to the Customs Court. From the Customs Court there can be an appeal from either party to the U.S. Court of Customs and Patent Appeals for judgment subject to review by the U.S. Supreme Court on a writ petition in their discretion when there are important reasons. It may be mentioned, however, that after the establishment of the Court of Appeals, very few cases have gone to the Supreme Court.

[Sources:—Customs Co-operation Council, Brussels; U.S. Tariff Commission.]

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Tariff Revision Committee

Report on The Customs Tariff (Part II)

Import & Export Schedules Volume I



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Section VII**ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF**

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EXPLANATION OF ENTRIES IN THE DRAFT IMPORT SCHEDULE

General

Columns 1 to 6 of the Draft Import Schedule are intended to constitute the "Statutory Schedule", that is, the Tariff Schedule as incorporated in the new Tariff Act. The "Working Schedule" i.e. the Tariff Schedule as published by the Director-General of Commercial Intelligence and Statistics, will contain two more columns showing part of the information in Column 7 viz. the R.I.T.C. Code Numbers and particulars of exemption notifications; the rest of the information or suggestions in Column 7 is only meant to facilitate the consideration of the Draft Schedule and would not appear in the final shape of either the Statutory Schedule or the Working Schedule.

The Working Schedule will contain in addition a column showing the "most favoured nation" (M.F.N.) rates of duty as applicable under the GATT or bilateral trade agreements.

Column 1.

This shows the number of the main heading, and follows the numbering in the B.T.N., with compressions or additions here and there.

Column 2.

This contains the description of the articles falling within the main heading. In many cases this is divided into sub-headings numbered (1), (2) etc. The wording of the headings is to be interpreted in the light of the Section and Chapter Notes (if any) and the Interpretative Rules.

Column 3.

This column shows the nature of duty, viz. Revenue, Preferential Revenue or Protective, as the case may be. "Revenue (Pr.)" indicates a case where the heading or sub-heading under reference includes "preferential" as well as "non-preferential" goods (and where the rate of duty has to be fixed after taking trade agreements into account).

Columns 4 to 6.

These columns show the rates of duty. "Other Preferential Areas" refers to British Colonies and countries which were formerly British Colonies, and to which Preferential Rates of Duty are still applied.

An entry such as 40% (35% N) means that the statutory rate of duty on the articles covered by the heading is 40%, but this has been reduced to 35% by a notification under the Customs Act. The portion within brackets will not appear in the final version of the Statutory or the Working Schedule.

In certain cases the letter "D" is shown under these columns. This means that the entry covers goods bearing different rates of duty, and that the rate of duty to be levied would be decided by Government. (The rate so decided may be a single standard rate, or there may be preferential rates also).

Column 7.

The following are shown in this column:—

(i) R.I.T.C. Code Numbers, i.e. the numbers of sub-heading in the R.I.T.C. corresponding to the heading or sub-heading in question. Where an R.I.T.C. Code Number covers only a part of the goods falling within the heading or sub-heading, this is indicated by adding "(P)" after that Code No., e.g. "291-9819(P)".

(ii) I.C.T. Item Numbers, i.e. the numbers of items in the existing Indian Customs Tariff corresponding to the heading or sub-heading in question. The letter "(P)" has the same significance as in (i) above.

Where a definite rate of duty is not indicated in Columns 4 to 6, but left to be decided by Government the existing rates of duty on the I.C.T. items in question are indicated in brackets with the respective items. The following abbreviations have been used: "Sd" (Standard); "Pl" (preferential); "Sty" (Statutory); "Eff" (Effective). Thus, an entry "I.C.T. No. 28(27) (60% Sd, 54% Pl-Sty, 20% Sd, 14% Pl-Eff.)" means that the heading or sub-heading covers goods at present covered by item No. 28(27) of the I.C.T., on which the statutory rates of duty are 60% (Standard) and 54% (Preferential), which have been reduced by notification to 20% (Standard) and 14% (Preferential), respectively.

(iii) GATT Commitments.

This column also draws attention to any commitment under the GATT, whether on all the articles covered by the heading or sub-heading or only on certain specified ones. The Commitment is ordinarily one binding the rate of duty against increase above a specified level, but in some case it relates to the elimination or reduction of a margin of preference.

(iv) Exemptions.

Where the duty on some articles falling within the heading has been reduced by an exemption notification of the Ministry of Finance, an indication to this effect has been given. The number and date of the notification has also been given within brackets, e.g. "(Notif No. of)".

(vi)

Certain goods from Burma and Pakistan are covered by comprehensive exemption notifications (Nos. 39 of 7-6-47 and 42 of 9-10-48 respectively). The effect of these notifications has also been indicated, but the number and date have not been shown on each occasion.

In certain cases a rate of duty which at present is statutory is proposed to be kept in force by issuing an exemption notification. (For instance, postage stamps, which are free under the I.C.T., will now form part of a larger heading carrying a particular rate of duty; to keep them free of duty an exemption notification would have to be issued). In such cases a remark "(Notfn suggested)" has been made

(v) Suggestions for merger of headings or sub-headings.

In a number of cases separate headings or sub-headings have been created in order to show the existing differentiation in rates of duty on particular articles. Where it is considered that some of these headings or sub-headings can usefully be merged together—e.g. because imports of certain articles are nil or negligible, or the articles covered by the different headings or sub-headings are very similar in nature, and there is no special ground for a duty differentiation, a recommendation has been made to this effect. The abbreviations "H" and "S-H" have been used for "heading" and "sub-heading" respectively. "S.T.A." stands for "subject to trade agreements", and indicates that the proposal would involve merging goods on which there is a Commonwealth Preference with goods on which there is no Preference and would therefore have to be reconciled with the provisions of the GATT, the Indo-U.K. Trade Agreement or other Trade Agreements.

(Where the justification for a merger seemed quite clear, this has been effected, and the rate of duty left to be decided by Government—*vide* the explanation on Columns 4 to 6).

(vi) Points of special importance.

In a few cases, important points which do not fall within any of the categories mentioned above are also shown in this column.

RULES FOR THE INTERPRETATION OF THE IMPORT SCHEDULE

Interpretation of the Import Schedule (hereafter referred to as "the Schedule") shall be governed by the following rules:—

1. The titles of Sections, Chapters and Sub-chapters are provided only for ease of reference and shall not have the force of law; classification (as between headings) shall be determined according to the wording of the heading and any relative Section or Chapter notes and, provided such headings or notes do not otherwise require, according to Rules 2 to 6 below.

Explanation (a) 'Heading' (otherwise called "main heading") means any entry in Column No. 2 of the Schedule, but excludes a sub-heading as defined below.

(b) 'Sub-heading' means a part of a heading, in cases where a heading is divided into two or more parts. Each sub-heading is distinguished by a number within brackets, in Column No. 2 of the Schedule.

2. Any reference in a heading to goods of a given material or substance shall be taken to cover also goods consisting only partly of the material or substance. Where, in accordance with this Rule, the goods are *prima facie* classifiable under more than one heading, they shall be classified in accordance with Rule 3.

3. When for any reason, goods are *prima facie* classifiable under two or more headings, classification shall be effected as follows:—

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) above shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

(c) Goods which have more than one use, and cannot be classified by reference to (a) or (b) above shall be classified in accordance with the use to which such goods are ordinarily put in India.

4. Where a Section or Chapter note directs the exclusion from that Section or Chapter of certain specified goods falling within some specified Section or Chapter or heading, the goods mentioned are (unless the context requires otherwise) to be taken as only illustrative and it shall be understood that all other goods falling within the other Section, Chapter or heading are likewise excluded.

5. Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.

6. The expression "not elsewhere specified" in any heading shall have the effect of excluding goods which are covered by a more specific description in another heading, whether or not that more specific description is completely specific that is, whether it refers to the particular goods in question or to a class of goods within which those goods fall.

7. An incomplete article shall be classified within the heading applicable to the corresponding complete article, provided it has the essential character of such a complete article.

8. A semi-finished article or component part which requires a minor degree of processing to convert it into the finished articles or component part shall be classified within the heading applicable to the corresponding finished article or component part.

9. The classification of goods within a heading shall be determined by applying as between sub-headings the like Rules as are applicable between headings, and, except in so far as the contrary intention appears, terms used in a sub-heading are to be interpreted in the same way as in the heading. No term used in a sub-heading may be interpreted as covering articles which are clearly beyond the scope of the corresponding main heading.

10. The Government of India shall be competent to make supplementary rules for explaining the expressions "goods consisting only partly of the material or substance" in Rule 2 above, "most specific description" in Rule 3(a), "essential character" in Rule 3(b), "use to which such goods are ordinarily put in India" in Rule 3(c), "most akin" in Rule 5, "essential character of such a complete article" in Rule 7, and "minor degree of processing" in Rule 8. Such rules shall be prepublished for eliciting public opinion.

General Notes.

1. The sign "%" in any column of the Schedule for a rate of duty indicates that duty on the goods to which the entry relates 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 the relevant column.

2. In any entry, if no rate of duty is shown in column 5 or column 6, the rate shown in column 4 shall apply.

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS
CHAPTER I
Live Animals

Note:

This Chapter covers all live animals except fish, crustaceans, molluscs and microbial cultures.

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	
01·01/06	Live animals, including live birds.	Revenue	60%	..	..	R.I.T.C. No.001·1001, 001·1002, 001·1009, 001·2001, 001·2002, 001·3000, 001·4000, 001·5001, 001·5002, 001·9000, 941·0001 to 941·0065, 941·0009, 941·0011, 941·0019. I.C.T. No. 1, 1(1) Nil duty on horses of a value exceeding Rs. 2000 each imported from Burma.

CHAPTER 2
Meat and Edible Meat Offals

Notes:

This Chapter does not cover :

- (a) Products falling within Sub-heading Nos. 02·01/06(1), 02·01/06(2) and 02·01/06(3), if unfit or unsuitable for human consumption ;
- (b) Guts, bladders or stomachs of animals and animal blood (Chapter 5); or
- (c) Animal fat, other than unrendered pig fat and unrendered poultry fat (Chapter 15).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
02·01/06	Meat and edible offals of the animals falling within heading 01·01/06, fresh, chilled, frozen, salted, in brine, or smoked :—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 011·4000, 011·6000 011·8100, 011·8909 (P) I.C.T. No. 21(1) (P). 10% duty for imports from Burma.
	(2) Meat, frozen (excluding frozen Bacon and Ham falling within sub-heading (3).	Revenue	100% (20% N)	..	..	R.I.T.C. No. 011·1000, 011·2000 011·5000, 011·8901, 011·8902 011·8909(P), 012·9001, 012·9009. I.C.T.No. 21(8). Rate bound under GATT. 10% duty on imports from Burma.
	(3) Bacon and Ham, not canned or bottled:	Revenue	60% (25% N)	..	..	R.I.T.C. No. 011·3000 and 012·1000. I.C.T. No. 2 Rate bound under GATT 10% duty for imports from Burma
	(4) Un-rendered pig fat free of lean meat and un-rendered poultry fat fresh, chilled, frozen, salted, in brine, dried or smoked.	Revenue	60%	..	..	R.I.T.C. No. 411·3100. I.C.T. No. 15. 10% duty for imports from Burma.

CHAPTER 3

Fish

Notes:

1. The term "Fish" in this Chapter includes crustaceans and molluscs.
2. This Chapter does not cover :
 - (a) Marine mammals (Heading No. 01.01/06) or meat thereof (heading No. 02.01/06) ;
 - (b) Fish, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5) ; or
 - (c) Caviar or caviar substitutes (Heading No. 16.04/05).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
03.01	Fish, fresh (live or dead) chilled or frozen.	Revenue	60%	..	..	R.I.T.C. No. 031.1001, 031.1002, 031.1003, 031.1004, 031.1009, 031.1019, 031.3001, 031.3004, 031.3009 (P). I.C.T. No. 3 (P). 10% duty for imports from Burma. Nil duty for imports from Pakistan. Nil duty on fish caught on high seas outside Indian territorial waters by employing a vessel the right of ownership in which vests to the extent of not less than 51% in Indian nationals etc. (Notification No. 202 of 24-8-63).
03.02	Fish, salted, in brine, dried or smoked.	Revenue (Pr.)	-----D-----			R.I.T.C. No. 031.2001, 031.2002, 031.3002, 031.3003, 031.3009 (P). I.C.T. No. 3 (P), 3 (1), 3(2) (all 60%) and 3(3) (60% Sd, 50% Pl). Nil duty on fish salted, wet or dry and 10% duty on other fish imported from Burma. Nil duty for imports from Pakistan.

CHAPTER 4

Dairy Products, Birds' Eggs ; Natural Honey

Notes:

1. The expression "milk" means full cream or skimmed milk, butter milk, whey, kephir, yoghurt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.01 02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
04.01.02	Milk and cream fresh or preserved, whether or not concentrated or sweetened:—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 022.3000 (P). I.C.T. No. 21(1) (P). 10% duty for imports from Burma.
	(2) Milk cream, fresh or preserved, whether or not concentrated or sweetened.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 022.1009 (P), 022.2103, 022.3000(P). I.C.T. No. 4(1) (P). Rate bound under GATT. 10% duty for imports from Burma. Nil duty for imports from Pakistan.
	(3) Milk condensed or preserved, other than skim milk powder falling within sub-heading 04.01/02(4).	Revenue	60% (25% N)	..	..	R.I.T.C. No. 022.1001, 022.1002, 022.1009 (P), 022.2101, 022.2102, 022.2201, 022.2202 (P). I.C.T. No. 4(1) (P). Rate bound under GATT. 10% duty for imports from Burma. Nil duty for imports from Pakistan.
	(4) Dried skim milk powder, that is to say, milk powder containing not more than 4 per cent of fat and no added ingredients.	..	Free	..	..	R.I.T.C. No. 022.2202 (P). I.C.T. No. 4(2). Free entry bound under GATT.
	(5) Milk food for infants and invalids, canned or bottled.	Revenue	60% (17½% N)	..	..	R.I.T.C. No. 022.1009 (P). I.C.T. No. 19(1). Rate bound under GATT. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate or duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
04.03	Butter (including ghee) :—					
	(1) Butter	Revenue	60% (25% N)	..	..	R.I.T.C. No. 023.0001. I.C.T. No. 4(4). Rate bound under GATT. 10% duty for imports from Burma. Nil duty for imports from Pakistan.
	(2) Ghee	Revenue	60%	..	..	R.I.T.C. No. 023.0002. I.C.T. No. 4. 10% duty for imports from Burma. Nil duty for imports from Pakistan
04.04	Cheese and curd :—					
	(1) Cheese	Revenue	60% (25% N)	..	..	R.I.T.C. No. 024.0000(P). I.C.T. No. 4(5). Rate bound under GATT. 10% duty for imports from Burma. Nil duty for imports from Pakistan.
	(2) Curd	Revenue	100%	..	..	R.I.T.C. No. 024.0000(P). I.C.T. No. 214(1)(P). 10% duty for imports from Burma.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.	Revenue	100%	..	..	R.I.T.C. No. 025.0100, 025.0200 I.C.T. No. 21(1)(P). 10% duty for imports from Burma.
04.06	Natural honey	Revenue	100%	..	..	R.I.T.C. No. 061.6000. I.C.T. No. 21(1)(P). 10% duty for imports from Burma.

CHAPTER 5

Products of animal origin, not elsewhere specified or included

Notes:

1. This Chapter does not cover :
 - (a) Edible products (other than guts, bladders, and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried) ;
 - (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43) ;
 - (c) Animal textile materials, other than horse hair and horse hair waste (Section XI) ; or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.01/04).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Schedule, the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Revenue	60%	..	..	R.I.T.C. No. 291.910 I.C.T. No. 87(P). 10% duty for imports from Burma.
05.02.03	Badger and horse hair, and pigs', hogs and boars' bristles or hair; waste of such hair and bristles.	Revenue	60%	..	..	R.I.T.C. No. 291.9201, 291.9209 and 262.5100. I.C.T. No. 87(P). 10% duty for imports from Burma.
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	Revenue	100%	..	..	R.I.T.C. No. 291.9301 to 291.9305. I.C.T. No. 21(1) (P). 10% duty for imports from Burma.
05.05	Fish waste	Revenue	60%	..	..	R.I.T.C. No. 291.9401, 291.9402, 291.9409 and 291.9411. (R.I.T.C. Nos. 291.9401, 291.9402 and 291.9409 cover edible fish wastes which are strictly not equitable with heading 05.05 of the BTN—for the reason that this Chapter covers only inedible products, except in the case of guts, bladders, etc.) I.C.T. No. 3(4) 10% duty for imports from Burma. Nil duty for imports from Pakistan.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
05·06	Sinews and tendons ; parings and similar waste, of raw hides and skins.	Revenue	60%	..	..	R. I. T. C. N. 291·9501 and 291·9502. I.C.T.No. 87(P).
05·07	Skins and other parts of birds, unworked, cleaned, disinfected or treated for preservation, but not otherwise worked.	Revenue	60%	..	..	R. I. T. C. No. 291·9601 and 291·9609. I.C.T. No.87(P).
05·08/13	Bones, horns, hooves, nails, claws and beaks of animals; ivory, shells, coral and similar substances and natural sponges, unworked or simply prepared including powder and waste. :—	Revenue	—D—			R. I. T. C. No. 291·1101, 291·1102, 291·1109, 291·1201 to 291·1205, 291·1209, 291·1300, 291·9700. I. C. T. No. 5(2) (P) (60% Sd. 50% Pl.), 35 (P) (Nil), 87(P) (60%). Nil duty on animal bones for manurial purpose under item 35 I.C.T. (Notfn. suggested). 10 % duty on imports from Burma falling under I.C.T. No. 5 (2) and 87.
	(1) Not elsewhere specified.	Revenue (Pr.)	—D—			R. I. T. C. No. 291·1400, 291·1501, 291·1502, 291·1503, 291·1504, 291·1509. I. C. T. N. 5 (P) (40%) 5 (1) (60%). 10% duty for imports from Burma. Nil duty for imports of Cowries and shells from Pakistan.
05·14	Ambergris, castoreum, civet and musk ; cantharides, bile, whether or not dried ; animal products, fresh, chilled or frozen or otherwise provisionally preserved of a kind used in the preparation of pharmaceutical products. :—	Revenue	—D—			

Heading No.	Sub-headin No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
05-14 Contd.	(1) Not elsewhere specified.	Revenue	60 %	..	..	R. I. T. C. No. 291-9809 (P), 291-9811, 291-9812, 291-9819(P). I. C. T. No. 87 (P). 10% duty for imports from Burma. 40% duty on pancreas glands for the manufacture of insulin (Notification 90 of 17-7-1965).
	(2) Ambergris, civet and musk.	Revenue	100%	..	..	R. I. T. C. No. 291-9801, 291-9809(P). I. C. T. No. 31 (5) (P). 10% duty for imports from Burma.
	(3) Castoreum and cantharides.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 291-9819(P). I. C. T. No. 28 (P). 10% duty for imports from Burma.
05-15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3 unfit for human consumption.	Revenue	60%	..	..	R. I. T. C. No. 291-9901, 291-9902 and 291-9909. I.C.T. No. 87(P). 10% duty for imports from Burma.

SECTION II
VEGETABLE PRODUCTS
CHAPTER 6

Live trees and other plants ; bulbs, roots and the like ; cut flowers and ornamental foliage.

Notes.

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use ; nevertheless it does not include potatoes, onions, shallots or garlic (Chapter 7).

2. Any reference in heading No. 06·03/04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
06·01/02	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower ; other live plants, including trees, shrubs, roots, cuttings, slips and stumps.	Revenue	60%	..	..	R. I. T. C. Nos. 292·6101, 292·6109, 292·6091 to 292·6903, 292·6909. I. C. T. Nos. 6, 6(1) and 12. "And stumps" has been added to heading 06·01/02, to bring within its scope "rubber stumps" falling under item 6(1) I.C.T. 10% duty for imports of seeds from Burma. Nil duty for imports of seeds from Pakistan.
06·03/04	The following articles of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared, namely cut-flowers and flower buds, foliage, branches and other parts of trees, shrubs, bushes and other plants, and mosses, lichens and grasses.	Revenue	60%	..	..	R. I. T. C. No. 292·7100, 292·7200. I.C.T. No.87(P). Nil duty on wreaths for being placed on graves (Notification No. 256 of 11-10-1958). 10% duty on imports from Burma.

CHAPTER 7

Edible vegetables and certain roots and tubers

Notes.

In Heading No. 07·01/06, the word "vegetables" is to be taken to include edible mushrooms, olives, *capsicum grossu* (sweet capsicum) and roots and tubers. Ground *capsicum grossum* (sweet capsicum) is however to be classified in Heading N 09·04, flours of the dried leguminous vegetables of Sub-heading 07·01/06 (3) and flour meals and flakes of potatoes in Heading N 11·03/06.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code Numbers. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
07·01/06	Vegetables, whether fresh, chilled or frozen, or in provisional preservative solutions, or dried dehydrated or evaporated, roots and tubers not elsewhere specified:—					
	(1) Not elsewhere specified.	Revenue (Pv.)	D			R. I. T. C. No. 054·1001 054·1002, 054·4000, 054·500 to 054·5007, 054·5019 054·6100, 054·6200, 054·8101 054·8102, 055·1009(P). I.C.T. No. 7(100% Sd, 90% Pl.) 11(3)(P) (60% Sd, 50% Pl.). 5% duty for potatoes and onion and 10% duty for other vegetables and sago importe from Burma.
	(2) Dehydrated vegetables excluding tomatoes, onions, potatoes and cauliflowers.	Preferential Revenue	100% (30%N)	..	94% (24%N)	R. I. T. C. No. 055·1001 055·1002, 055·1009 (P). I.C.T. No. 7(1). Preferential margin reduce under GATT and rat bound. 10% duty for imports from Burma.
	(3) Dried leguminous vegetables, shelled, whether or not skinned or split.	..	Free	..	..	R. I. T. C. No. 049·1001 049·1002 to 049·1007 049·1019. I.C.T. No. 10(P).

CHAPTER 8

Edible fruit and nuts ; peel of melons or citrus fruit

Notes :

1. This Chapter does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Numbers and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:—					
	(1) Not elsewhere specified.	Preferential Revenue.	100%	..	90%	R.I.T.C. No. 051.3000, 051.7101, 051.7102, 051.7104, 051.7106, 051.9501, 051.9504, 051.9509, 052.0103, 052.0104. I.C.T. No. 8 (P). 10% duty for imports from Burma.
	(2) Dates, dry, excluding seedless, not elsewhere specified.	Preferential Revenue	Rs. 70 per Quintal	..	Rs. 70 per Quintal less 10%	R.I.T.C. No. 052.0109 (P). I.C.T. No. 8(2)(B)(c).
	(3) Shekra, or shakeria, sakina and brami dates, dry, excluding seedless.	Preferential Revenue.	Rs. 150 per Quintal	..	Rs. 150 per Quintal less 10%	R.I.T.C. No. 052.0109 (P). I.C.T. No. 8(2)(B)(a).
	(4) Kapkapa, chharra, chup-chap, sarki, sori, omani and bhatni dates, dry, excluding seedless.	Preferential Revenue.	Rs. 100 per Quintal.	..	Rs. 100 per Quintal less 10%	R.I.T.C. No. 052.0102. I.C.T.No.8(2)(B)(b).
	(5) Dates, wet, excluding seedless, in bags, baskets, gunny cloth or matting bundles.	Preferential Revenue.	Rs. 30 per Quintal	..	Rs. 30 per Quintal less 10%	R.I.T.C. No. 052.0101 (P). I.C.T. No. 8(2)(C).
	(6) Dates, seedless.	Preferential Revenue.	100%	..	90%	R.I.T.C. No. 052.0101 (P). I.C.T. No. 20(3)(P). 10% duty for imports from Burma.
	(7) Cashew nuts, raw.	Preferential Revenue.	100% (Free N)	..	90% (Free N)	R.I.T.C. No. 051.7103. I.C.T. No. 8.
08.02	Citrus fruit, fresh or dried.	Preferential Revenue.	100%	..	90%	R.I.T.C. No. 051.1100, 051.1200, 051.2100, 051.2200. I.C.T. No. 8(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
08 03	Figs, fresh or dried:—					
	(1) Figs, fresh.	Preferential Revenue	100%	..	90%	R.I.T.C. No. 051.9100. I.C.T. No. 8(P). 10% duty for imports from Burma.
	(2) Figs, dry.	Preferential Revenue	96%	..	90%	R.I.T.C. No. 052.0200. I.C.T.No. 8(2)(F)(P). Preferential margin reduced under GATT.
08 04	Grapes, fresh or dried:—					
	(1) Not elsewhere specified.	Preferential Revenue	100%	..	90%	R.I.T.C. No. 052.0309 (P). I.C.T. No. 8 (P). 10% duty for imports from Burma.
	(2) Grapes, fresh.	Preferential Revenue	100% (30%N)	..	94% (24% N)	R.I.T.C. No. 051.5000. I.C.T. No. 8(5)(P). Margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(3) Raisins, all sorts, not elsewhere specified, including monacca and abjosh, in all packings and containers.	Preferential Revenue	Rs. 400 per Quintal.	..	Rs. 400 per Quintal less 10%	R.I.T.C. No. 052.0301 (P). I.C.T. No. 8(2)(E)(c).
	(4) Raisins—red, including guldani and lalmewa in all packings and containers.	Preferential Revenue	Rs. 200 per Quintal.	..	Rs. 200 per Quintal less 10%	R.I.T.C. No. 052.0301 (P). I.C.T. No. 8(2)(E)(a).
	(5) Raisins—black, including black monacca, in all packings and containers.	Preferential Revenue	Rs. 260 per Quintal.	..	Rs. 260 per Quintal less 10%	R.I.T.C. No. 052.0301 (P). I.C.T. No. 8(2)(E)(b).
	(6) Sultanas.	Preferential Revenue	100% (96% N)	..	90%	R.I.T.C. No. 052.0309 (P). I.C.T. No. 8(2)(F)(P). Preferential margin reduced under GATT.
	(7) Currants.	Revenue	100% (Rs. 1.97) per Quintal	..	..	R.I.T.C. No. 052.0309 (P). I.C.T. No. 8(1). Rate bound under GATT. Nil duty for imports from Burma.
08 05	Nuts, other than those falling within heading No. 08.01, fresh or dried, shelled or not:—					
	(1) Not elsewhere specified.	Preferential Revenue	100%	..	90%	R.I.T.C. No. 051.7203, 051.7204 and 051.7209. I.C.T. No. 8(2)(F)(P).
	(2) Almonds, without shell.	Preferential Revenue	Rs. 860 per Quintal.	..	Rs. 860 per Quintal less 10%.	R.I.T.C. No. 051.7201 (P). I.C.T. No. 8(2)(A)(a).
	(3) Almonds in the shell, soft.	Preferential Revenue.	Rs. 500 per Quintal.	..	Rs. 500 per Quintal less 10%	R.I.T.C. No. 051.7201 (P). I.C.T. No. 8(2)(A)(b)(i).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
08.05 <i>Contd.</i>	(4) Almonds, in the shell, hard.	Preferential Revenue.	Rs. 280 per Quintal.		Rs. 280 per Quintal less 10%	R.I.T.C. No. 051.7201 (P), I.C.T. No. 8(2)(A)(b)(ii).
	(5) Pistachio nuts with shell.	Preferential Revenue.	Rs. 400 per Quintal.		Rs. 400 per Quintal less 10%	R.I.T.C. No. 051.7202 (P), I.C.T. No. 8(2)(D)(a).
	(6) Pistachio nuts, without shell.	Preferential Revenue.	Rs. 1000 per Quintal.		Rs. 1000 per Quintal less 10%	R.I.T.C. No. 051.7202 (P), I.C.T. No. 8(2)(D)(b).
08.06/09	Apples, pears, quinces, stone fruit, berries and other fruit not elsewhere specified, fresh:—					
	(1) Not elsewhere specified.	Preferential Revenue.	100%	..	90%	R.I.T.C. No. 051.9301 to 051.9304, 051.9400, 051.9901 (P), 051.9909. I.C.T. No. 8 (P).
	(2) Apples, fresh.	Preferential Revenue.	100% (24% N)	..	94% (24% N)	R.I.T.C. No. 051.4000. I.C.T. No. 8(4) (P). Preferential margin eliminated under GATT and rate of duty bound. 10% duty for imports from Burma.
	(3) Pears, fresh.	Preferential Revenue.	100% (30% N)	..	94% (24% N)	R.I.T.C. No. 051.9200. I.C.T. No. 8(4) (P). Preferential margin reduced under GATT and rate of duty bound. 10% duty for imports from Burma.
	(4) Prunes, fresh.	Preferential Revenue.	100% (30% N)	..	94% (24% N)	R.I.T.C. No. 051.9309. I.C.T. No. 8(5)(P). Preferential margin reduced under GATT and rate of duty bound. 10% duty for imports from Burma.
	(5) Pomegranates.	Preferential Revenue.	100% (Free N)	..	90% (Free N)	R.I.T.C. No. 051.9901 (P). I.C.T. No. 8 (P).
08.10/13	Fruit (whether or not cooked), preserved by freezing, not containing added sugar; fruit, including peel of melons and citrus fruit (fresh, frozen or dried), provisionally preserved in brine, in sulphur water or in other preservative solutions, but not prepared for immediate consumption; fruit, dried, not elsewhere specified.	Preferential Revenue.	100%	..	90%	R.I.T.C. No. 052.0901, 052.0902, 052.0909, 053.6100, 053.6301, 053.6309, 053.6400. I.C.T. No. 8(P), 8(2) (P). 10% duty for imports from Burma falling under I.C.T. No. 8.

CHAPTER 9

Coffee, tea, mate and spices

Notes.

1. Mixtures of the products of headings No. 09·04/10 are to be classified in that heading.

The addition of other substances to the mixtures shall not affect their classification provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21·01/07.

2. This Chapter does not cover :

(a) *Capsicum grossum* (sweet capsicum), unground (Chapter 7);
or

(b) Pepper of the variety *Cubeba officinalis* Miquel or *Piper cubeba* (heading No. 12·07).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
09·01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion.	Revenue (Pr.)		D		R.I.T.C. No. 071·1101 to 071·1106, 071·1201, 071·1202, 081·9100. I.C.T. No. 9 (100 % sd., 100% less 13 Paise per Kg. Pl.), 9(1) (100% sd., 90% Pl.), 21 (1) (100%), 87 (60%). 10% duty for coffee imported from Burma.
09·02	Tea	Preferential Revenue	100%	..	100% less 26 Paise per Kg.	R.I.T.C. No. 074·1101, 074·1102, 074·1109, 074·1200, 074·1300, 074·1400. I.C.T. No. 9(2). Duty at 26 Paise per Kg. from Burma.
09·03	Mate	Revenue	60%	..	..	R.I.T.C. No. 074·2000. I.T.C. No. 87(P). 10% duty for imports from Burma. Imports under H. 09·02 and 09·03 negligible. May be merged (S.T.A.).
09·04/10	Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> ; <i>capsicum annuum</i> , dry (dried chillies); vanilla; cinnamon and cinnamon-tree flowers; cloves (whole fruit, cloves and stems); nutmeg, mace and cardamoms; seeds of anise, badian, fennel, coriander, cumin, caraway.					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
09·04/10— contd.	and juniper; thyme, saffron and bay leaves; other spices:—					
	(1) Not elsewhere specified.	Revenue (Pr.)		D		R.I.T.C. No. 075·1001 to 075·1005, 075·1009, 075·2201, 075·2301, 075·2302, 075·2401 to 075·2407, 075·2409, 075·2501 to 075·2507, 075·2901, 075·2903, 075·2904 to 075·2907, 075·2909. I.C.T. No. 9(3), 9(4) (both 100% Sd., 92-1/2% Pt.) 12 (P) (60%), 21(1) (P) 21(10) (both 100%) 10% duty for imports from Burma. Nil duty for imports from Pakistan of chillies, ginger and those falling under I.C.T. No. 12.
	(2) Vanilla beans.	Revenue	60% (20% N)			R.I.T.C. No. 075·2100. I.C.T. No. 9 (6). Rate bound under GATT 10% duty for imports from Burma.

CHAPTER 10

Cereals

Note :

Sub-headings in this Chapter, except Sub-heading No. 10.01/07(4), are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Sub-heading No. 10.01/07(4) is to be taken to apply to unworked rice and also rice husked, glazed, polished or broken, but not otherwise worked.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
10.01/07	Wheat, meslin (mixed wheat and rye), rye, barley, oats, maize, rice, buckwheat, millet, canary seed and grain sorghum; other cereals:—					
	(1) Not elsewhere specified	Revenue	D	..	..	R.I.T.C. No. 043.000, 045.1000, 045.2000, 045.9000 (P). I.C.T. No. 10(P) (Free), 12(P) (60%).
	(2) Wheat . . . . .	..	Free	..	..	R.I.T.C. No. 041.000 (P). I.C.T. No. 10(1).
	(3) Maize . . . . .	..	Free	..	..	R.I.T.C. No. 044.000. I.C.T. No. 10(P).
	(4) Rice . . . . .	..	Free	..	..	R.I.T.C. No. 042.1001, 042.1002, 042.2001 to 042.2003. I.C.T. No. 10(2). Free entry bound under GATT.
	(5) Millet, milo and sorghum	..	Free	..	..	R.I.T.C. No. 045.9000 (P). I.C.T. No. 10(P). Free entry bound under GATT.

CHAPTER 11

Products of the milling industry; malt and starches; gluten; inulin

Note :

This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading No. 09·01 or 21·01/07);
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19·01/03). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter;
- (c) Corn flakes and other products falling within heading No. 19·05/08;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches falling within heading No. 33·06 i.e. those suitable for use as perfumery, cosmetics or toilet preparations and put up in packings of a kind sold by retail for such use.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
11·01	Cereal flours:— (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 047·0100. I.C.T. No. 11 (P). 10% duty for imports from Burma. Nil duty for imports from Pakistan.
	(2) Wheat flour.	..	Free	..	..	R.I.T.C. No. 046·0100. I.C.T. No. 11(1).
11·02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:—					
	(1) Not elsewhere specified.	..	Free	..	..	R.I.T.C. No. 046·0201, 046·0202, 047·0201, 047·0202, 047·0209. I.C.T. No. 10(P).
	(2) Worked cereal grains; germ of cereals.	Revenue	100%	..	..	R.I.T.C. No. 048·1100. I.C.T. No. 21(1) (P). 10% duty for imports from Pakistan.

Headin No.	Sub-heading No. and des- cription of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Prefer- ential Areas	
1	2	3	4	5	6	7
11-03/06	Flours of leguminous vege- tables falling within heading No. 07-05 and of fruits fall- ing in any heading in Chap- ter 8; flakes of potato; flour and meal of potato, sago, manioc, arrowroot, salep and other roots and tubers falling within heading No. 07-01, 06.	Revenue (Pr)	-----	Do.-----	-----	R.I.T.C. No. 049-2001, 049-2009, 055-4201, 055-4209, 055-4300, 055-4401, 055-4409. I.C.T. No. 11 (P), 11(2) (both 60%), 11(3) (P) (60% Sd., 50% Pl.) 10% duty for imports from Burma falling under I.C.T. No. 11 and 11(3). Nil duty for imports from Pakistan falling under I.C.T. No. 11
11-07/09	Malt, roasted or not; starches; inulin; gluten and gluten flour, roasted or not.	Revenue (Pr)	-----	Do.-----	-----	R.I.T.C. No. 048-2000, 599-5101, 599-5109, 599-5201 599-5209. I.C.T. No. 11(4) (60%), 11(5) (60% Sd., 50% Pl.), 12(4A), 21(1) (both 100%). 10% duty for imports from Burma falling under I.C.T. No. 21(1).

CHAPTER 12

Oil seeds and oleaginous fruit; miscellaneous grains; seeds and fruit; industrial and medical plants; straw and fodder

Notes :

- 1.—Heading No. 12·01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts (heading No. 08·01) or olives (Chapter 7 or Chapter 20).
- 2.—(i) Subject to paragraph (ii) below, heading No. 12·03 is to be taken to apply, *inter alia*, to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines.
(ii) Heading No. 12·03 is to be taken not to apply to goods falling within sub-heading No. 07·01/06(3) (dried leguminous vegetables), within any heading in Chapter 9 (which relates, *inter alia*, to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12·01 or within heading No. 12·07.
- 3.—Heading No. 12·07 is to be taken to apply, *inter alia*, to the following plants or parts thereof, basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
Heading No. 12·07 is, however, to be taken not to apply to :
(a) Oil seeds and oleaginous fruit (heading No. 12·01);
(b) Medicaments falling within Chapter 30 ;
(c) Perfumery or toilet preparations falling within Chapter 33; or
(d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38·11.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty		Other Preferential Areas	Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.		
1	2	3	4	5	6	7
12·01	Oil seeds, and oleaginous fruit, whole or broken.	Preferential Revenue	60%	..	50%	R.I.T.C. No. 221·1001 to 221·1004, 221·2000, 221·3000, 221·4000, 221·5000, 221·6000, 221·7000, 221·8001, 221·8002, 221·8003, 221·8009, 221·8011 to 221·8015 221·8019. I.C.T. No. 12 (2) (P). 10% duty for imports from Burma Nil duty for imports from Pakistan.
12·02	Flours or meals of oil seeds or oleaginous fruit non-defatted (excluding mustard flour).	Revenue	60%	..	..	R.I.T.C. No. 221·9000. I.C.T. No. 11(P). 10% duty for imports from Burma Nil duty for imports from Pakistan.
12·03	Seeds, fruits and spores, of a kind used for sowing: (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 290·5001 to 292·5005, 292·5009, 292·5012, 292·5019. I.C.T. No. 12 (P) and 12(3) 10% duty for imports from Burma falling under I.C.T. No. 12. Nil duty for imports from Pakistan falling under I.C.T. No. 12.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
12-03 <i>comid.</i>	(2) Grass and clover seeds.	Revenue	60% (15% N)	..	..	R.I.T.C. No. 292-5011. I.C.T. No. 12(6). Rate bound under GATT. 10% duty for imports from Burma, Nil duty for imports from Pakistan.
12-04.06	Sugar beet, whole or sliced, fresh, dried or powdered; chicory roots, fresh or dried, whole or cut, unroasted; hop cones and lupulin.	Revenue (Pr)	—	D	—	R.I.T.C. No. 054-8200 054-8300, 054-8400. I.C.T. No. 7(P), 8(P) (both 100% Sd., 90% Pl.), 12(4) (P)(100%). 10% duty on imports from Burma falling under I.C.T. No. 7 and 8.
12-07	Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered; Betelnuts:—					
	(1) Not elsewhere specified.	Revenue (Pr)	—	D	—	R.I.T.C. No. 292-4001 to 292-4004, 292-4008, 292-4011 to 292-4018, 292-4021 to 292-4028, 292-4031 to 292-4034, 292-4039. I.C.T. No. 13(7) (60%), 28 (P) (60% Sd., 50% Pl.), 31(5) (P) (100%). 40% Sd. and 30% Pl. duty on Ipecacuanha root, ergot of rye and cascara sagrada (Notification 32 of 16-5-1942). Nil duty for imports from Burma falling under I.C.T. No. 13(7) and 10% under 28 and 31(5). Nil duty for imports of Ayurvedic drugs and medicines from Pakistan.
	(2) Betelnuts.	Preferential Revenue	Ra. 3-07 per Kilogram	—	Ra. 3-00 per Kilogram	R.I.T.C. No. 292-4005, to 292-4007. I.C.T. No. 9(5). 20% duty for imports from Burma.
12-08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 054-8902, 054-8909. I.C.T. No. 21(2) (P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
12-08 <i>contd.</i>	(2) Khasta badam without shell (kernel of apricot).	Preferential Revenue	100%	..	90%	R.I.T.C. No. 054-8901, I.C.T. No. 8(2)(F) (P). Goods under S.H.S. (1) and (2) similar in nature. May be merged (S.T.A.)
12-09/10	Cereal straw and husks, unprepared or chopped but not otherwise prepared; mangolds, swede; fodder roots; other forage products.	Revenue	60%	..	..	R.I.T.C. No. 081-1100, 081-1200, I.C.T. No. 87(P) and 12(5) (both 60%) 10% duty for imports from Burma falling under I.C.T. No. 87, and Nil duty for imports from Burma falling under I.C.T. No. 12(5). Nil duty for imports from Pakistan falling under I.C.T. No. 12(5).

CHAPTER 13

Raw vegetable materials of a kind used primarily in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts

-- Note :

- Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, [extract of hops, extract of aloes and opium. The heading is to be taken not to apply to :
- (a) Liquorice extract containing more than 10% by weight of sugar or when put up as confectionery (heading No. 17.04);
 - (b) Malt extract (heading No. 19.01/03) ;
 - (c) Extracts of coffee, tea or mate (heading No. 21.01/07) ;
 - (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations known as "concentrated extracts" for the manufacture of beverages (Chapter 22) ;
 - (e) Camphor (heading No. 29.13) or glycyrrhizin (heading No. 29.41) ;
 - (f) Medicaments falling within heading No. 30.03 ;
 - (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
 - (h) Essential oils and resinoids (heading No. 33.01/03) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05) ; or
 - (i) Rubber, balata, gurta-percha or similar natural gums (heading No. 40.01).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning.	Revenue (Pr.)		D		R.I.T.C.No. 292.1001 to 292.1003, 292.1009, 292.1011 to 292.1015, 292.1019. I.C.T. No. 13 (P), 13(1) (both 40%), 13(2) (60% Sd., 50% Pt.) Nil duty for imports from Burma falling under I.C.T. No. 13, 13(1) and 5% under 13(2). Nil duty for imports from Pakistan falling under I. C. T. No. 13, 13(1).
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:— (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 292.2111, 292.2112, 292.2114, 292.2117, 292.2118, 292.2121, 292.2129, 292.2131, 292.2132, 292.2139, 292.2141, 292.2149, 292.2201 to 292.2204, 292.2209. I.C.T. No. 13(3) (P), 13(5). Nil duty for seed lac and stick lac imported for processing and re-export (Notification 165 of 14-10-1965). Nil duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
13·02 <i>Contd.</i>	(2) Gum Mastic.	Revenue.	60% (25% N)	..	..	R.I.T.C. No. 292·2133 I.C.T. No. 13(3) (P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Gums, Arabic, benjamin (ras or cowrie) and dammar (including unrefined battu).	Preferential Revenue	60%	..	50%	R.I.T.C. No. 292·2113, 292·2115, 292·2116, 292·2142. I.C.T. No. 13(4). Nil duty for imports from Burma.
	(4) Balsams.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 292·2101, 292·2102, 292·2109. I.C.T. No. 28 (P). 10% duty for imports from Burma. Goods under S-HS (3), (4) imilar in nature. May be merged (STA).
13·03	Vegetable saps and extracts ; pectin ; agar-agar and other natural mucilages and thickeners derived from vegetable products:—					
	(1) Not elsewhere specified.	Revenue (Pr.)		D		R.I.T.C. No. 292·9101 to 292·9105, 292·9119, 292·9121, 292·9122, 292·9129 (P). I.C.T. No. 13(6) (60%), 28 (P) (60% Sd., 50% Pt.), 87 (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 13(6) and 10% under 28 and 87.
	(2) Pectin powder, dried.	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 292·9129 (P). I.C.T. No. 28 (P). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 14

Vegetable plaiting and carving materials ; vegetable products not elsewhere specified or included:

Notes.

1. This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).
2. "Vegetable plaiting materials" is to be taken to cover, *inter alia*, split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans. It cannot be taken to cover chipwood (Heading No. 44·06/13).
3. "Vegetable stuffing or padding materials" is to be taken not to cover wood wool (Heading No. 44·06/13).
4. "Vegetable brush and broom materials" is to be taken not to cover prepared knots or tufts for brush or broom making (Heading No. 96·01/04).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
14·01·05	Vegetable plaiting materials ; vegetable stuffing or padding materials ; vegetable brush or broom making materials ; hard seeds, 'pips, hulls and nuts' of a kind used for carving (for example corozo and dom) ; vegetable products not elsewhere specified.	Revenue	60%	..	..	R.I.T.C.No. 292·3001 to 292·3004, 292·3009, 292·9201, 292·9209, 292·9301, 292·9302, 292·9309, 292·9400, 292·9901, 292·9902, 292·9919. I.C.T. No. 14, 87 (P). 10% duty for imports from Burma. Nil duty for imports from Pakistan falling under I.C.T. No. 14.

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS, ANIMAL AND VEGETABLE WAXES

CHAPTER 15

Animal and vegetable fats and oils and their cleavage products, prepared edible fats; animal and vegetable waxes

Notes :

1. This Chapter does not cover :
 - (a) Unrendered pig fat or unrendered poultry fat (Sub-heading No. 02·01/06/(4) ;
 - (b) Cocoa butter (heading No. 18·01/05) ;
 - (c) Greaves, oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils (heading No. 23·01/07);
 - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI ; or
 - (e) Factice derived from oils (heading No. 40·02/03).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15·17.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
15·01	Lard and other rendered pig fat; rendered poultry fat :—	Revenue	60%	..	..	R. I. T. C. No. 091·3000(P). I. C. T. No. 15 (P), 15 (1) (P). 10% duty for imports from Burma.
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 091·3000(P). I. C. T. No. 16 (P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Lard canned or bottled.	Revenue	100% (20%N)	..	..	R. I. T. C. No. 091·3000(P). I. C. T. No. 16 (P). Rate bound under GATT. 10% duty for imports from Burma.
15·02	Unrendered fats of bovine cattle sheep or goats; tallow (including "premier jus") produced from those fats:—	Revenue	60%	..	..	R. I. T. C. No. 411·3209. I. C. T. No. 15(P). 10% duty for imports from Burma. 40% duty on animal fat conforming to particular Specifications. (Notification 147 of 24-10-64).
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 411·3209. I. C. T. No. 15(P). 10% duty for imports from Burma. 40% duty on animal fat conforming to particular Specifications. (Notification 147 of 24-10-64).
	(2) Tallow.	Revenue	60% (Free N)	..	..	R. I. T. C. No. 411·3201. I. C. T. No. 15(3). Free entry bound under GATT.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
15·03	Lard stearin, oleostearin and tallow stearin ; lard oil, oleo oil and tallow oil, not emulsified or mixed or prepared in any way:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 411·3300 (P). I. C. T. No. 15 (P). 10% duty for imports from Burma.
	(2) Stearin (glyceride of stearic acid).	Revenue	60% (25% N)	..	..	R. I. T. C. No. 411·3300 (P). I.C.T. No. 15 (10). Rate bound under GATT. 10% duty for imports from Burma.
5·04	Fats and oils of fish and marine mammals, whether or not refined.	Revenue	60%	..	..	R. I. T. C. No. 411·1001 to 411·1003, 411·1009. I. C. T. No. 15(P) 15 (4) (P) 10% duty for imports from Burma.
15·05/06	Wool grease and fatty substances derived therefrom (including lanolin); other animal oils and fats (including neat's foot oil and fats from bones or waste):—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 411·3400, 411·3900 (P). I. C. T. No. 15(P), 15 (8) (P). 10% duty for imports from Burma.
	(2) Neat's foot oil.	Revenue	60% (15% N)	..	..	R. I. T. C. No. 411·3900(P). I.C.T. No. 15(12). Rate bound under GATT. 10% duty for imports from Burma.
5·07	Fixed vegetable oils, fluid, or solid, crude, refined, or purified:—					
	(1) Not elsewhere specified	Preferential Revenue	60%			R. I. T. C. No. 421·6000, 421·7000, 422·1000, 422·3000, 422·4000, 421·4001 to 421·4003, 422·5000, 422·9001 to 422·9006, 422·9019. I. C. T. No. 15 (6) (P), 15(7) (P). 15% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
15·07 <i>contd.</i>	(2) Green sulphur (Olive) oil obtained by solvent extraction from the residue of skins and kernels remaining after the olive oil has been pressed.	Preferential Revenue	60% (50%N)	..	50%	R.I.T.C. No. 421·5000. I.C.T. No.15 (6) (P) Preferential margin eliminated under GATT. 15% duty for imports from Burma.
	(3) Cotton seed oil and Soya bean oil	Preferential Revenue	60% (10%N)	..	50% (Free N)	R.I.T.C. No.421·3000, 421·2000 I.C.T. No. 15 (6) (P).
15·08/09	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified ; degreas.	Revenue (Pr.)	— D —			R.I.T.C. No 431·1001, 431·1009, 411·3500. I. C. T. No. 30(P) (100% Sd., 90% pl.) 28(P) (60% Sd., 50%pl.) 87(P) (60%) 10% duty for imports from Burma.
15·10/11	Fatty acids ; acid oils from refining ; fatty alcohols ; glycerol and glycerol lyes:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R. I. T. C. No. 512·2501, 13 512·2504, 512·2509, 512·2601 to 512·2603, 431·3100 (P). I.C.T. No. 28(P) 10% duty for imports from Burma.
	(2) Stearic acid, oleic acid and other fatty acids, and any product containing 70% or more by weight of free or combined fatty acids but excluding fatty acids in an isolated state falling within sub-heading 29·14/16(5).	Revenue	60%	..	..	R.I.T.C. No. 431·3100(P). I.C.T. No. 28(20)(a), 28(20) (c), 28(20)(e). 10% duty on imports from Burma
15·12/14	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared, margarine, imitation lard and other prepared edible fats ; spermaceti, crude, pressed or refined, whether or not coloured :—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 431·2001, 431·2002, 431·2009 (P), 091·4000.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
15·12/14 <i>contd.</i>						I.C.T. No. 21(1)(P) 10% duty for imports from Burma.
	(2) Fish and whale oil, Revenue hardened or hydrogenated.		60% (Rs. 15·75 per quintal, N)	..	..	R.I.T.C. No. 431·2009 (J), 431·4100. I.C.T. No. 15(5). Rate bound under GATT. Nil duty for imports from Burma.
15·15/16	Beeswax and other insect and vegetable waxes, whether or not coloured:—					
	(1) Not elsewhere specified . Revenue		60%	..	..	R.I.T.C. No. 431·4201 431·4202, 431·4209, 431·4309. I.C.T. No. 15(P), 15(2) 10% duty for imports from Burma.
	(2) Carnauba wax . Revenue		60% (35%N)	..	..	R.I.T.C. No. 431·4301. I.C.T. No. 15(P). Rate bound under GATT. 10% duty for imports from Burma.
15·17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Revenue	60%	..	..	R.I.T.C. No. 431·3200. I.C.T. No. 87 (P) 10% duty for imports from Burma.

SECTION IV
PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR, TOBACCO

CHAPTER 16

Preparations of meat and fish

Notes :

1. This Chapter does not cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.
2. The term " Fish " in this Chapter has the same meaning as assigned to it in Chapter note (1) of Chapter 3.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
16·01/05	Sausages and the like of meat, meat offal or animal blood ; other prepared or preserved meat or meat offal ; meat extracts and meat juices ; prepared or preserved fish, including caviar and caviar substitutes.					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C.No. 013·3000, 013·4000 (P), 013·8000(P). I. C. T. No. 21 (1) (P). 10% duty for imports from Burma.
	(2) Salami sausages	Revenue	100% (25% N)	..	..	R.I.T.C. No. 013·4000(P). I.C.T. No. 21 (1) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Canned meat including canned or bottled bacon and ham.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 013·8000(P). I.C.T. No. 16 (P), 21 (4). Rate bound under GATT. 10% duty for imports from Burma.
	(4) Foie grass, canned or bottled.	Revenue	100% (25% N)	..	..	R.I.T.C. 099·0909(P). I. C.T. No. 21 (P). Rate bound under GATT. 10% duty for imports from Burma.
	(5) Canned fish, all sorts.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 032·0101 to 032·0103, 032·0201 to 032·0203. I. C. T. No. 16 (1), 16(3). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 17
Sugars and sugar confectionery

Notes:

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 18.06) ;
 - (b) Chemically pure sugars other than sucrose, glucose and lactose (heading . 29.43) ; or
 - (c) Pharmaceutical products (Chapter 30).
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
17.01	Beet sugar and cane sugar, solid.	Revenue	60%	..	..	R.I.T.C. No. 061.1100, 061.1201, 061.1209, 061.2001, to 061.2003. I.C.T. No. 17, 17(3). Rate equal to the excise duty leviable on sugar other than Khandsari or palmyra sugar on imports from Burma falling under I.C.T. No. 17 and 10% duty under 17(3).
17.02	Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey); caramel.	Revenue	100%	..	..	R.I.T.C. No. 061.9001 to 061.9005, 061.9009. I.C.T. No. 21(2)(P), 21(3). 10% duty for imports from Burma falling under I.C.T. No. 21(2)
17.03	Molasses, whether or not de-colourised.	Revenue	60%	..	..	R.I.T.C. No. 061.5001, 061.5002. I.C.T. No. 17(1). 10% duty for imports from Burma.
17.04	Sugar confectionery not containing cocoa.	Revenue	100%	..	..	R.I.T.C. No. 062.0101, 062.0102. I.C.T. No. 17(2) (P). 10% duty for imports from Burma.
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion.	Revenue	100%	..	..	R.I.T.C. No. 062.0200. I.C.T. No. 21(2) (P). 10% duty for imports from Burma.

CHAPTER 18

Cocoa and cocoa preparations

Notes :

1. Preparations of flour, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa are excluded and are covered by Heading No. 19.01/03.
2. This Chapter does not cover goods described in heading No. 19.05/08, 22.01/02, 22.09 or 30.03.
3. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Notes 1 and 2 of this Chapter, other food preparations containing cocoa.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K	Other Preferential Areas	
1	2	3	4	5	6	7
18.01/05	Cocoa beans, shells, husks, skins and waste; cocoa paste, whether or not defatted; cocoa butter (Fat or oil); cocoa powder, unsweetened:—					
	(1) Not elsewhere specified,	Revenue		D		R.I.T.C. No. 072.3100, 072.3200, 081.9200. I.C.T. No. 12(P), 18(a) and 87(P) (all 60%), 21(2)(P) (100%) 10% duty for imports from Burma. Nil duty for imports from Pakistan falling under I.C.T. No. 12.
	(2) Cocoa beans	Revenue	60% (40% N)	..	..	R.I.T.C. No. 072.1000. I.C.T. No. 12(P). 10% duty for imports from Burma. Nil duty for imports from Pakistan.
18.06	Chocolate and other food preparations containing cocoa.	Revenue	100%	..	..	R.I.T.C. No. 072.2000, 073.0001, 073.0002. I.C.T. No. 18(a), 18(b), 21(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 18(a), 21(2).

CHAPTER 19

Preparations of cereals, flour or starch; pastry cooks' products

Notes :

1. This Chapter does not cover :

- (a) Preparations of flour, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing 50% or more by weight of cocoa (heading No. 18.06);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.01/07) ; or
- (c) Pharmaceutical products (Chapter 30).

In this Chapter the term "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
19.01/03	Malt extract; preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa; macaroni, spaghetti and similar products :—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 048.8100, 048.8201, 048.8203, 048.8209 and 048.3000. I.C.T. No. 21(P), 21(1)(P), 21(2)(P). 10% duty for imports from Burma.
	(2) Patent foods for infants and invalids, canned or bottled (other than milk foods falling within sub-heading No. 04.01/02(5), and not containing cocoa or chocolate.)	Revenue	60% (17½% N)	..	..	R.I.T.C. No. 048.8202. I.C.T. No. 19(2). Rate bound under GATT. 10% duty for imports from Burma.
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches :—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 055.4500 (P). I.C.T. No. 21(1)(P). 10% duty for imports from Burma.
	(2) Tapioca pearls and sago globules.	Preferential Revenue	60%	..	50%	R.I.T.C. No. 055.4500 (P). I.C.T. No. 11(6). 12% duty for imports from Burma.
19.05/08	Prepared foods obtained by the swelling or roasting of cereals or cereal products ; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; ordinary and fine bakers' wares like bread, biscuits, pastries and cakes.	Revenue	D			R.I.T.C. No. 048.1200, 048.4100, 048.4201, 048.4209, 048.8300. I.C.T. No. 19(3)(P), 21(2)(P) (all 100%), 87 (60%). 10% duty for imports from Burma.

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants

Notes

1. This chapter does not cover :
 - (a) Vegetables or fruit falling within any heading in Chapter 7 or 8 ; or
 - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. For the purposes of heading No. 20.01/07 , the word "Vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01/06.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) and roasted ground-nuts are to be classified in heading No. 20.01/07.
4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.01/07.

Heading No.	Sub-heading No and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
20.01/07	Fruit preserved by freezing containing added sugar; fruit, fruit-peel and other parts of plants preserved by sugar; jams, fruit jellies, marmalades, fruit puree and fruit pastes being cooked preparations; vegetable juices, neither fermented nor containing alcohol; fruit or vegetables prepared or preserved by vinegar, acetic acid or otherwise:—					
	(1) Not elsewhere specified .	Revenue (Pr)	D			R.I.T.C. No. 053.2000, 053.3001, 053.3009, 053.5001(P), 053.5009 (P), 053.6200, 053.9001(P), 053.9002(P), 053.9009, 055.5109(P), 055.5101, 055.5102, 055.5201(P), 055.5209(P).
						I.C.T. No. 7(P), 8(P), (both 100% Std., 90% Pl.), 8(3), 20(P), (both 100%) 20(1)(P) 20(2), 20(3)(P) (all 100% sd. 90% Pl.), 20(4) 21(2) (both 100%).
						10% duty for imports from Burma except for potatoes and onions for which the duty is 5%.
	(2) Vegetables, canned or bottled all sorts, other than tomatoes, potatoes, onions and cauliflowers.	Preferential Revenue	100% (30% N)	..	94% (24% N)	R.I.T.C. No. 055.5109(P), 055.5201(P), 055.5209(P). I.C.T. No. 20(7).
						Preferential margin reduced under GATT and rate bound.
						10% duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty		Corresponding R.I.T.C. Code numbers and remarks	
			Standard U.K.	Other Preferential Areas		
1	2	3	4	5	6	7
20-01-07 <i>contd.</i>	(3) Asparagus, canned.	Preferential Revenue	100% (24% N)	..	100% (24% N)	R.I.T.C. No. 055-5209(P). I.C.T. No. 20(6). Preferential margin eliminated under GATT and rate bound. 10% duty for imports from Burma.
	(4) Pineapples, canned or otherwise packed.	Preferential Revenue	100%	..	92%	R.I.T.C. No. 053-9001(P), 053-9002(P). I.C.T. No. 20(9). Preferential margin reduced under GATT. 10% duty for imports from Burma.
	(5) The following fruits, canned or otherwise packed, namely, — apricots, berries, grapes, plums and prunes and fruit salads composed of not less than eighty per cent in quantity and in value of the above named fruits.	Preferential Revenue	100%	..	94%	R.I.T.C. No. 053-9001(P), 053-9002(P). I.C.T. No. 20(8). Preferential margin reduced under GATT. 10% duty for imports from Burma.
	(6) Juices, either individually or in mixture, of the following fruits, namely, apricots, berries, grapes, pineapples, plums and prunes.	Preferential Revenue	100%	..	94%	R.I.T.C. No. 053-5001(P), 053-5009(P). I.C.T. No. 20(5). Preferential margin reduced under GATT. 10% duty for imports from Burma.

CHAPTER 21

Miscellaneous edible preparations

Notes :

1.—This Chapter does not cover :

- (a) Mixed vegetables of heading No. 07·01/06 ;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09·01) ;
- (c) Products of headings Nos. 09·04/10 ; or
- (d) Yeast put up as a medicament (heading No. 30·03).

2.—Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21·01/07.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
21·01/07	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof and of coffee, tea or mate; preparations with a basis of the extracts, essences or concentrates of coffee, tea or mate; mustard flour and prepared mustard; sauces; mixed condiments and seasonings; soups and broths, natural yeasts; prepared baking powders; food preparations not elsewhere specified or included:—					
	1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 099·0101, 099·0109, 099·0300, 099·0400, 099·0601, 099·0602, 099·0901, 099·0909(P). I.C.T. No. 19(3)(P), 20 (P), 21(1)(P) 10% duty for imports from Burma
	(2) Blended flavouring concentrates for the preparation of non-alcoholic beverages.	Revenue	100% (30% N)	..	..	R.I.T.C. No. 071·3000 099·0200 I.C.T. No. 21(7). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Oat meal, canned or bottled; soups, all sorts, not elsewhere specified.	Revenue	100% (25% N)	..	..	R.I.T.C. No. 099·0909(P) and 099·0500. I.C.T. No. 19(3)(P), 21(6), 21(9). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 22

Beverages, spirits and vinegar

Notes :

1.—This Chapter does not cover :

- (a) Sea water (heading No. 25·01);
- (b) Distilled water or conductivity water (heading No. 28·58) ;
- (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29·14/16) ;
- (d) Medicaments of heading No. 30·03 ; or
- (e) Perfumery or toilet preparations (Chapter 33).

2.—For the purpose of heading Nos. 22·04/06, 22·08 and 22·09, the alcoholic strength is to be taken in terms of "London Proof system".

3.—In Sub-heading Nos. 22·04/06(4), 22·08(1), 22·09(1), 22·09(4) and 22·09(5), where alternative *ad valorem* rates of duty have also been specified, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

4.—In this Chapter, the term 'denatured spirit' shall be taken to have the same meaning as laid down in the Denatured Spirit (Ascertaining and Determining) Rules, 1957.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Code numbers and remarks	R.I.T.C. and remarks
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
22·01/2	Waters, including spa waters and aerated waters whether or not flavoured, lemonade other non-alcoholic beverages, excluding fruit and vegetable juices falling within heading No. 20·01/07; ice and snow.	Revenue	D			R.I.T.C. No. 111·0101, 111·0102, 111·0200. I.C.T. No. 22(P)(100%), 87(P) (60%). 10% duty for imports from Burma.	
22·03	Beer made from malt, including ale and porter :—						
	(1) In barrels or other containers containing 767 millilitres or more.	Revenue	Rs. 2·60 per litre.	..	..	R.I.T.C. No. 112·3000(P). I.C.T. No. 22(2)(a)	
	(2) In containers of capacity less than 767 millilitres but not less than 568 millilitres.	Revenue	Rs. 2·00 per container	..	..	R.I.T.C. No. 112·3000(P). I.C.T. No. 22(2)(b).	
	(3) In containers of capacity less than 384 millilitres but not less than 284 millilitres	Revenue	Rs. 1·00 per container	..	..	R.I.C.T. No. 112·3000(P). I.C.T. No. 22(2)(c).	
	(4) In containers of capacity less than 192 millilitres but not less than 142 millilitres.	Revenue	Rs. 0·50 per container	..	..	R.I.T.C. No. 112·3000 (P). I.C.T. No. 22(2) (d).	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
22.03— <i>contd.</i>	(5) In other containers,	Revenue	Rs. 3.30 per litre	..	..	R.I.T.C. No. 112.3000 (P). I.C.T. No. 22(2) (e). Beer in containers other than bottles is exempt from the payment of so much of the Customs duty leviable thereon as is in excess of the duty that would have been levied if such containers were bottles as per the foot-note to item 22(2) ICT. A slight change in the wording of sub-headings (2) to (4) of this heading has been made to incorporate this exemption. Rate equal to excise duty leviable at the place of importation for imports from Burma. Goods under S.H.'s (1), (2), (3), (4), (5) similar in nature and imports negligible. May be merged.
22.04/06	Wine of fresh grapes, including vermouth and other wines flavoured with aromatic extracts; grape must, in fermentation or with fermentation arrested by the addition of alcohol or otherwise.					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. Nos. 112.1100, 112.1209 (P). I.C.T. No. 22(P). 10% duty for imports from Burma.
	(2) Champagne and other sparkling wines not containing more than 42% proof spirit.	Revenue	Rs. 23.50 per litre	..	..	R.I.T.C. No. 112.1201 (P). I.T.C. No. 22(3) (a) Rate equal to the excise duty leviable at the place of importation for imports from Burma. Duty at the rate of Rs. 2.10 per litre on sacramental wine (Notification 79 of 16-5-57).
	(3) Other wines, not containing more than 42% proof spirit.	Revenue	Rs. 14.70 per litre	..	..	R.I.T.C. No. 112.1202(P), 112.1203 (P), 112.1209 (P), 112.1300. I.C.T. No. 22(3) (b). See notes against Sub-heading (2) also.
	(4) Wines containing more than 42% proof spirit.	Revenue	Rs. 44.00 per litre of the strength of London proof or 170% whichever is higher.	..	..	R.I.T.C. No. 112.1201 (P), 112.1202(P), 112.1203 (P), 112.1209. I.C.T. No. 22(4) (a) (P). Rate equal to the excise duty leviable at the place of imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate or duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
22.0	Other fermented beverages (for example, cider, perry and mead):—					
	(1) In barrels or other containers containing 767 millilitres or more.	Revenue	Rs. 1.30 per litre	..	..	R.I.T.C. No. 112.2000 (P). I.C.T. No. 22(1)(a).
	(2) In bottles containing less than 767 millilitres but not less than 568 millilitres.	Revenue	Rs. 1.00 per bottle	.	..	R.I.T.C. No. 112.2000(P). I.C.T. No. 22(1) (b).
	(3) In bottles containing less than 384 millilitres but not less than 284 millilitres.	Revenue	Rs. 0.50 per bottle.	..	..	R.I.T.C. No. 112.2000(P). I.C.T. No. 22(1) (c).
	(4) In bottles containing less than 192 millilitres but not less than 142 millilitres.	Revenue	Rs. 0.25 per bottle	..	..	R.I.T.C. No. 112.2000(P). I.C.T. No. 22(1)(d).
	(5) In other containers.	Revenue	Rs. 1.60 litre	..	..	R.I.T.C. No. 112.2000(P). I.C.T. No. 22(1)(e). Item 22(1) is only for cider. However, it appears that other fermented beverages like perry and mead should also be classified in this item. Goods under S.H.'s (1),(2), (3), (4) and (5) similar in nature and imports negligible. May be merged.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140% Proof Spirit or higher, denatured Spirits (including ethyl alcohol) and neutral spirits) of any strength:—					
	(1) Ethyl alcohol or neutral spirits, undenatured, of a strength of 140% Proof spirit or higher.	Revenue	Rs. 44.00 per litre of the strength of London proof or 170%, whichever is higher.	..	..	R.I.T.C. No. 512.2401. I.C.T. No. 22(4) (a)(P). Rate of excise duty leviable at the place of importation for imports from Burma.
	(2) Denatured spirits (including ethyl alcohol) of any strength.	Revenue	60%	..	..	R.I.T.C. No. 512.2402. I.C.T. No. 22(6). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
22.08 <i>contd</i>						Heading Nos. 22.08 and 22.09 may cover some industrial preparations containing alcohol which are not considered as denatured in terms of the Denatured Spirit (Ascertaining and Determining) Rules, 1957 notified by the Ministry of Finance (Department of Revenue). Government may however, like to examine these rules <i>de novo</i> with a view to avoiding the need for denaturing such industrial preparations which, though theoretically "potable", are not in fact likely to be used as beverages particularly with a strict I.T.C. policy.
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:—					
	(1) Spirits not elsewhere specified.	Revenue	Rs. 44.00 per litre of the strength of London proof or 170% whichever is higher.	..	..	R.I.T.C. No. 112.4001, 112.4003, 112.4009(P). I.C.T. No. 22(4) (a) (P). Rate of excise duty leviable at the place of importation for imports from Burma.
	(2) Liqueurs, cordials, mixtures and other preparations containing spirit, excluding drugs and medicines containing spirit falling within heading No. 30.03.	Revenue	Rs. 60.00 per litre or 170% whichever is higher.	..	..	R.I.T.C. No. 112.4002. I.C.T. No. 22(4) (b) (P), 22(4) (b) (ii). The rate of excise duty leviable at the place of importation for imports from Burma.
	(3) Bitters, entered in such a manner as to indicate that the strength is not to be tested.	Preferential Revenue.	Rs. 16.06 per litre or 45% whichever is higher	..	Rs. 14.96 per litre or 35% whichever is higher.	R.I.T.C. No. 112.4009(P). I.C.T. No. 22(5)(a). Rate bound under GATT. Rate of excise duty leviable at the place of importation for imports from Burma.
	(4) Bitters, not entered as in sub-heading (3) above.	Preferential Revenue.	Rs. 12.15 per litre of the strength of London proof or 45% whichever is higher.	..	Rs. 11.33 per litre of the strength of London proof or 30% whichever is higher.	R.I.T.C. No. 112.4009 (P). I.C.T. No. 22(5) (b). Rate bound under GATT Rate of excise duty leviable at the place of importation for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
22.09 <i>consd.</i>	(5) Rum.	Preferential Revenue.	Rs. 12.15 per litre of the strength of London proof or 45% whichever is higher.	..	Rs. 11.13 per litre of the strength of London proof or 35% whichever is higher.	R.I.T.C. No. 112.4009(P). I.C.T. No. 22(5) (d). Rate bound under GATT. Rate of excise duty leviable at the place of importation for imports from Burma.
22.10	Vinegar and substitutes for vinegar.	Revenue	60 %	..	..	R.I.T.C. No. 099.0700. I.C.T. No. 22(7), 87(P). Nil duty for imports from Burma falling under I.C.T. No. 22(7) and 10% under 87.

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
23.01/07	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves; waste and residues derived from the sifting, milling or working of cereals or leguminous vegetables, or from sugar manufacture, or from brewing, distilling or wine making, or from the manufacture of starch or similar products, or from the extraction of vegetable oils (including oilcakes); products and preparations of a kind used in animal feeding.	Revenue	60%	..	..	<p>R.I.T.C. No. 081.2001, 081.2002, 081.2009, 081.2011, 081.2019, 081.2900, 081.3101 to 081.3108, 081.3119, 081.3201, 081.3204, 081.3209, 081.3300, 081.4001 to 081.4003, 081.4009, 081.9300, 081.9400, 081.9901, 081.9902, 081.9909.</p> <p>I.C.T. No. 12(5) (P), 23, 87(P).</p> <p>Nil duty for imports from Burma falling under I.C.T. No. 12(5) and 10% under 23 and 87.</p> <p>Nil duty for imports from Pakistan falling under I.C.T. No. 12(5) and 23.</p>

CHAPTER 24

Tobacco

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
24-01	Unmanufactured tobacco; tobacco refuse.	Revenue (Pr)	—	D	—	R.I.T.C. No. 121.0001 to 121.0009. I.C.T. No. 24(3) (Rs. 50.00 per Kg. <i>Sd</i> , Rs. 50.00 per Kg. <i>Pl</i> .) 87 (P) (60%). Preferential margin eliminated under GATT for imports falling under I.C.T. No. 24(3). 10% duty for imports from Burma. Rate equal to excise duty for imports from Pakistan falling under I.C.T. No. 24(3).
24-02	Manufactured tobacco; tobacco extracts and essences.	Revenue	—	D	—	R.I.T.C. No. 122.1001, 122.1009, 122.2000, 122.3001 to 122.3004, 122.3009. I.C.T. No. 24, 24(1), 24(2) (all 100%), 87 (P) (60%). 10% duty for imports from Burma falling under I.C.T. No. 24(1) and 87.

SECTION V
MINERAL PRODUCTS
CHAPTER 25

Salt; sulphur ; earths and stone ; plastering materials, lime and cement

Notes :

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by floatation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does not cover :
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
 - (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23) ;
 - (c) Pharmaceutical products falling within Chapter 30 ;
 - (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06) ;
 - (e) Road and paving sets, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01/02 or 68.03 ;
 - (f) Precious or semi-precious stones (heading No. 71.02) ;
 - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of heading No. 38.19 ; optical elements of sodium chloride (heading No. 90.01/02) ; or
 - (h) Writing or drawing chalks, tailor's or billiards chalks (heading No. 98.03/06).

Heading No.	Sub-heading No. and description or article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.01	• Common salt (including rock salt, sea salt and table salt); pure sodium chloride ; salt liquors ; sea water.	Revenue	Rs. 10 per quintal	..	..	R.I.T.C. No. 276.3001, 276.3002, 276.3009 I.T.C. No. 25(x)
25.02	• Unroasted iron pyrites	Revenue	40%	..	..	R.I.T.C. No. 274.2000 I.C.T.No. 26(P)
25.03	• Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Revenue	10% (Nil N)	..	..	R.I.T.C.No. 274.1000 I.C.T.No. 28(3)(P)
25.04	• Natural graphite	Preferential Revenue	60% (40.%N)	..	50% (30%N)	R.I.T.C.No. 276.2200 I.T.C.No. 30(5)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Stand and	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.05 08	Natural sands of all kinds other than metal - bearing sands falling within heading No. 26.01 ; quartz and quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing, clay (for example, kaolin and bentonite) and andalusite, kyanite and sillimanite, but not including expanded clays falling within heading No. 68.07 ; mullite ; chamotte and dinas earths ; chalk.	Revenue	60%	..	..	R.I.T.C.No. 273.3000, 276.7100, 276.2101 to 276.2105, 276.2109, 276.2111 to 276.2113, 276.2119, 276.9100, 513.2800 I.C.T.No. 25, 25(3)(P), 87(P). 10% duty for imports from Burma falling under I.C.T. No. 25(3) and 87. Nil duty on chalk and clay for imports from Pakistan.
25 09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides.	Preferential Revenue	100 %	90%	..	R.I.T.C. No. 276.9200 I.C.T. No. 30(P) 10% duty for imports from Burma.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk. :- (1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 271.3009(P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(2) Mineral phosphates imported in a form indicative of their use as fertilisers.	..	Nil	..	..	R.I.T.C. No. 271.3009(P) I.C.T. No. 35(P)
25.11	Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide. (1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 276.9302. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Natural barium sulphate (barytes).	Revenue	60%	..	..	R.I.T.C. No. 276.9301 I.C.T. No. 30(4)(P) 10% duty from imports from Burma. Goods under S. H.'s (1) and (2) are similar in nature. May be merged with S. H. (1) (S.T.A.)
25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent density of 1 or less.					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.12 <i>contd.</i>	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 275.2201, 275.2209 I.C.T. No. 87(P) 10% duty for imports from Burma.
	(2) Diatomaceous earths.	• Preferential Revenue	60% (40%N)	50% (30%N)	50% (30%N)	R.I.T.C. No. 275.2202 I.C.T. No. 28(P) Rate bound under GATT. 10% duty for imports from Burma.
25.13	• Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:—					
	• (1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 275.2301, 275.2309(P) I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Pumice stone	• Revenue	60% (25% N)	..	..	R.I.T.C. No. 275.2309(P) I.C.T. No. 25(7)(P). Rate bound under GATT. 10% duty for imports from Burma.
25.14	• Slate, including slate not further worked than roughly split, roughly squared or squared by sawing.	Revenue	60%	..	..	R.I.T.C. No. 273.1100 I.C.T. No. 87(P) 10% duty for imports from Burma.
25.15/17	• Calcareous monumental and building stone of an apparent density of 2.5 or more such as marble, alabaster, granite, and sandstone, including such stone not further worked than roughly split, roughly squared or squared by sawing; flint, pebbles, gravel and all crushed or broken stone of a kind commonly used for road-metalling etc., including granules, chippings and powder of stones falling within this heading:—					
	(1) Not elsewhere specified.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 273.1201, 273.1202 273.1209, 273.1301, 273.1309 I.C.T. No. 25(7)(P) Rate bound under GATT 10% duty for imports from Burma. Nil duty for imports from Pakistan.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.15'17— <i>contd.</i>	(2) Stone prepared as for road metalling ; stones, flint for cigarette lighters.	Revenue	60%	..	..	R.I.T.C. No. 273.4001, 273.400 I.C.T. No. 25(6), 87(P) 10% duty for imports from Burma. Goods under S. H.'s (1) and (2) are similar in nature. May be merged with S. H. (1) (S.T.A.).
25.18'20	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing ; agglomerated dolomite (including tarred dolomite), natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide ; gypsum ; anhydrite ; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured but not including plasters specially prepared for use in dentistry:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 276.2300, 276.2401, 276.2402, 273.2100(P) I.C.T. No. 59(P), 87(P) 10% duty for imports from Burma.
	(2) Gypsum imported in a finely divided form.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 273.2100(P) I.C.T. No. 28(P) 10% duty for imports from Burma. Goods under S. H.'s (1) and (2) are similar in nature. May be merged (S.T.A.)
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime and cement.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 273.2200 I.C.T. No. 25(7)(P) Rate bound under GATT 10% duty for imports from Burma,
25.22	Lime other than calcium oxide and hydroxide.	Revenue	60%	..	..	R.I.T.C. No. 661.1000. I.C.T. No. 25(3)(P) 10% duty for imports from Burma Nil duty on lime for imports from Pakistan.
25.23	Cements all sorts n.e.s. including Portland cement and clinker:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 661.2002, 661.2009 I.C.T. No. 25(4). 10% duty for imports from Burma Nil duty for imports from Pakistan

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.23 <i>contd.</i>	(2) Portland cement excluding white Portland cement.	Revenue	60%	..	..	R.I.T.C. No. 661.2001, 661.2003 I.C.T. No. 25(5) 10% duty for imports from Burma Nil duty for imports from Pakistan. Goods under S. H.'s (1) and (2) are similar in nature. May be merged (S.T.A.).
25.24	Asbestos	Revenue	60% (40% N)	..	..	R.I.T.C. No. 276.4001, 276.4009 I.C.T. No. 87(P) 10% duty for imports from Burma
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.	Revenue	60%	..	..	R.I.T.C. No. 276.9400 I.C.T. No. 13(3)(P), 87(P). Nil duty for imports from Burma falling under I.C.T. No. 13(3); 10% duty for imports from Burma falling under I.C.T. No. 87.
25.26	Mica, including splittings; mica waste.	Revenue	60%	..	..	R.I.T.C. No. 276.8101 to 276.8103, 276.8201 to 276.8208, 276.8301, 276.8309, 276.8401, 276.8402, 276.8409, 276.8501 to 276.8506, 276.8601 to 276.8606, 276.8701, 276.8709, 276.8801, 276.8802, 276.8809, 276.8900. I.C.T. No. 87(P). 10% duty for imports from Burma
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:—					
	(1) Not elsewhere specified .	Revenue	60%	..	..	R.I.T.C. No. 276.9501 I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Talc in powdered form .	Revenue	100% (30% N)	..	..	R.I.T.C. No. 276.9502 I.C.T. No. 28(30)(P) Rate bound under GATT 10% duty for imports from Burma.
25.28	Natural cryolite and natural chiolite.	Preferential Revenue.	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 276.7300 I.C.T. No. 28(P) 10% duty for imports from Burma.
25.29	Natural arsenic sulphides	Revenue	60%	..	..	R.I.T.C. No. 276.9600 I.C.T. No. 28(8)(P) 10% duty for imports from Burma.
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than eighty-five per cent of H ₂ BO ₃ calculated on the dry weight.	Revenue	60%	..	..	R.I.T.C. No. 276.9700. I.C.T. No. 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate or duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar.					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 276·7401, 276·7402(P), 276·7403 I.C.T. No. 87(P) 10% duty for imports from Burma.
	(2) Fluorspar in powder form	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 276·7402(P) I.C.T. No. 28(P). 10% duty for imports from Burma. Goods under S. H.'s (1) and (2) are similar in nature. May be merged (S.T.A.).
25.32	Mineral substances not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 276·9901, 276·9909 I.C.T. No. 87(P) 10% duty for imports from Burma.

CHAPTER 26

Metallic ores, slag and ash

Notes:

1. This Chapter does not cover:

- (a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25-18/20);
- (b) Basic slag of Chapter 31;
- (c) Slag wool, rock wool or similar mineral wools (heading No. 68-07/08);
- (d) Goods falling within heading No. 71-05/11 (which relates *inter alia*, to goldsmiths' and silversmiths' sweepings, residues and lemls); or
- (e) Copper nickel or cobalt mattes produced by any process of smelting (Selection XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28-50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry. [Normal processes for this purpose include crushing, grinding, magnetic separation, gravimetric separation, flotation, screening, grading, agglomeration of powders (e.g. sintering or pelleting) into grains, balls or briquettes (whether or not with the addition of small quantities of binders), drying, calcination, roasting to oxidise or magnetise the ore, etc. (but not roasting for purposes of sulphating, chloridating etc.) and dissolution (aimed at eliminating the unwanted matter)].

3. Heading No. 26.02/04 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
26.01	Metallic ores and concentrates and roasted iron pyrites.					
	(1) Not elsewhere specified	Revenue	40%	..	..	R.I.T.C. No. 283-1100(P), 283-2100(P), 283-3001(P), 283-3009(P), 283-4000(P), 283-5000(P), 283-6000(P), 283-7001(P) to 283-7006(P), 283-7009(P), 283-9101(P), 283-9102(P), 283-9109(P), 283-9200(P), 283-9301(P), 283-9302(P), 283-9309(P), 283-9909(P), 285-0100(P), 286-0000(P) and 283-9901
	(2) Ore concentrates including those of nickel, copper, zinc, tin, tungsten and lead but excluding antimony ore concentrate; roasted iron pyrites.	Revenue		..	..	I.C.T. No. 26, 26(1). R.I.T.C. No. 283-1100(P), 283-2100(P), 283-3001(P), 283-3009(P), 283-4000(P), 283-5000(P), 283-6000(P), 283-7001(P) to 283-7006(P), 283-7009(P), 283-9101(P), 283-9102(P), 283-9109(P), 283-9200(P), 283-9301(P), 283-9302(P), 283-9309(P), 283-9909(P), 285-0100(P), 286-0000(P) and 281-4000.
						I.C.T. No. 87(P).

Heading No.	Sub-heading No. and description on article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
26.01 <i>contd.</i>						10% duty for imports from Burma Goods under S. H.'s (1) and (2) are similar in nature. May be merged.
26.02/04	Slag, dress, scalings, and similar waste from the manufacture of iron and steel; ash and residues (other than those from the manufacture of iron or steel) containing metals or metallic compounds; other slag and ash, including kelp.	Revenue	D	..	..	R.I.T.C. No. 276.6101, 276.6109, 284.0101, 284.0102, 284.0103, 284.0109, 276.6200. I.C.T. No. 63(28)(P) (60%), 70(8)(P) (40%), 87(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 63(28); 10% duty for imports from Burma falling under I.C.T. No. 87.

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

Notes:

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds other than chemically pure methane which is to be classified in heading No. 27.11; or.
 - (b) Medicaments (heading No. 30.03)
2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.
5. "Hydrocarbon oil" means an oil consisting of a single liquid hydrocarbon or a liquid mixture of hydrocarbons [except for associated impurities] derived from petroleum, coal, shale, peat or any other bituminous substance and includes any similar oil produced by synthesis or otherwise.
- *6. "Flame height" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the official Gazette.
7. "Flash point" shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934).
8. "High Speed diesel oil and vaporising oil" in heading No. 27.10(5) refers to hydrocarbon oil (excluding mineral colza oil and white spirit) which has its flash point at or above 76°F and satisfies either of the following requirements, namely:—
 - (i) the oil has a flame height of 10 mm or more but less than 18 mm; or
 - (ii) the oil has a flame height of less than 10 mm but has a viscosity of less than 50 seconds by Redwood I Viscometer at 100°F and contains less than ¼% by weight of any bituminous substance.
9. "Diesel Oil" in heading No. 27.10(7) covers any hydrocarbon oil (excluding High Speed diesel oil and Vaporising oil) which fulfils the following conditions, namely:—
 - (i) has its flash point at or above 150°F;
 - (ii) has a flame height of less than 10 mm;
 - (iii) contains ¼% or more by weight of any bituminous substance; and
 - (iv) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 100°F
10. "Furnace Oil" in heading No. 27.10(8) covers any hydrocarbon oil (excluding High Speed diesel oil and Vaporising oil and also excluding diesel oil) which fulfils the following conditions, namely:—
 - (i) has its flash point at or above 150°F;
 - (ii) has a flame height of less than 10 mm;
 - (iii) contains ¼% or more by weight of any bituminous substance; and
 - (iv) possesses a viscosity of 100 seconds or more by Redwood I Viscometer at 100°F.
11. The term "Motor spirit" in sub-heading No. 27.10(4) means any inflammable hydrocarbon (including any mixture of hydrocarbons), which has its flash point below 76°F and which, either by itself or in admixture with other substances, is suitable for use as a fuel in spark-ignition engines.

*As regards the expression "Flame Height" it has been proposed that the expression "Smoke Point" should be used instead and that the limit specified for "Smoke Point" in case of Kerosene should be 20 mm or more in accordance with I.S.I. specification for Kerosene. This suggestion is recommended to Government for acceptance.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
27.01/04	Coal, briquettes, ovoids and similar solid fuels manufactured from coal; lignite, whether or not agglomerated; peat (including peat litter) whether or not agglomerated; coke and semi-coke of coal, of lignite or of peat.	Revenue	40%	..	..	R.I.T.C. No. 321·4001 to 321·4003, 321·4009, 321·5000, 321·6000, 321·7000, 321·8001, 321·8002, 321·8009 I.C.T. No. 27(P) Nil duty for imports from Burma. Nil duty for imports from Pakistan.
27.05	Retort carbon.	Revenue	60%	..	..	R.I.T.C. No. 513·2800 I.C.T. No. 87(P) 10% duty for imports from Burma.
27.06	Tar distilled from coal, from lignite or from peat and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 521·1009 I.C.T. No. 27(2)(P) 10% duty for imports from Burma.
	(2) Crude and refined coal tar.	Revenue	40% (27% N)	..	..	R.I.T.C. No. 521·1001, 521·1002 I.C.T. No. 27(4)(P) Rate bound under GATT 10% duty for imports from Burma.
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this chapter.					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 521·4002, 521·4009(P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(2) Any hydrocarbon oil [excluding Kerosene as defined in sub-heading 27.10(2), white spirit and oils which are known to be used as fuel either alone or in admixture with other substances for any type of internal combustion engine] which has its flash point below 100°F.	Revenue	40%	..	..	R.I.T.C. No. 521·4001, 521·4003(P), 521·4009(P) I.C.T. No. 27(4)(b)(P). Rs. 31.25 per kilolitre for imports from Burma. NOTE: It may be considered whether the flash point should be fixed at 95°F on the analogy of I.S.I. specification No. 1745/1961 for Hydrocarbon Solvent Oils.
	(3) Hydrocarbon oil as defined under 27.07(2) but flashing at 100°F or higher.	Revenue	40% (27% N)	..	..	R.I.T.C. No. 521·4003(P), 521·4009(P) I.C.T. No. 27(3)(P) Rate bound under GATT 10% duty for imports from Burma. Re 'flash point' please see remark against sub-heading No. 27.07(2) in column 7.
	(4) Xylol, benzol, toluol having a flash point below 76°F.	Revenue	The rate at which excise duty is leviable (Nil N)	..	..	R.I.T.C. No. 512·1202, 512·1208, 512·1211. I.C.T. No. 27(6).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
27·08	Pitch and pitch coke, obtained from coal tar or from mineral tars:—					
	(1) Not elsewhere specified	Revenue	40%	..	..	R.I.T.C. No. 322·9000(P) I.C.T. No. 27(P), 27(2)(P) Nil duty for imports from Burma falling under I.C.T. 10% duty for imports from Burma falling under I.C.T. No. 27(2). Nil duty on coke for imports from Pakistan.
	(2) Coal pitch	Revenue	40% (27% N)	..	..	R.I.T.C. No. 332·9000(P) I.C.T. No. 27(9)(P) Rate bound under GATT 10% duty for imports from Burma.
27 09	Petroleum oils and oils obtained from bituminous minerals, crude.	Protective	20% (upto 31-12-66)	..	..	R.I.T.C. No. 331·0000 I.C.T. No. 27(10)
27 10	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 332·9000 (P) I.C.T. No. 87(P) 10% duty for imports from Burma.
	(2) Kerosene, that is to say any hydrocarbon oil [excluding mineral colza oil and white spirit] which has a flame height of 18 mm. or more and is ordinarily used as an illuminant in oil burning lamps.	Revenue	The rate at which excise duty is leviable (Nil N)	..	..	R.I.T.C. No. 332·2000(P) I.C.T. No. 27(4)(a) Rs. 31·25 per kilolitre duty on imports from Burma.
	(3) Any hydrocarbon oil [excluding Kerosene as defined in sub-heading 27-10(2), white spirit and oils which are known to be used as fuel either alone or in admixture with other substances for any type of internal combustion engine], which has its flash point below 100°F.	Revenue	40%	..	..	R.I.T.C. No. 332·1000(P) I.C.T. No. 27(4)(b)(P) Rs. 31·25 per kilolitre duty for imports from Burma. Re 'flash point' please see remark against sub-heading 27·07(2) in column 7.
	(4) Motor spirit, as defined in Note II to this Chapter.	Revenue	The rate at which excise duty is leviable (Nil N)	..	..	R.I.T.C. No. 332·1000(P) I.C.T. No. 27(6)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
27-10 <i>contd.</i>	(5) High speed diesel oil and vaporising oil, as defined in Note 8 to this Chapter	Revenue	—D—	..	..	R.I.T.C. No. 322·3000(P) I.C.T. No. 27(5)(a) (Rs. 44·60 per kilolitre or 16% whichever is higher), 27(5)(b) (Rs. 44·70 per kilolitre or 16% whichever is higher).
	(6) Hydrocarbon oil which has its flash point at or above 100°F and is ordinarily used for the batching of jute or other fibre.	Revenue	40%	..	..	R.I.T.C. No. 332·9000(P). I.C.T. No. 27(7)(a). Nil duty for imports from Burma.
	(7) Diesel oil, as defined in Note 9 to this Chapter.	Revenue	16% (Nil N)	..	..	R.I.T.C. No. 332·3000(P) I.C.T. No. 27(7)(b)(P) Nil duty for imports from Burma.
	(8) Furnace oil as defined in Note 10 to this Chapter.	Revenue	16% (Nil N)	..	..	R.I.T.C. No. 332·4000 I.C.T. No. 27(7)(b)(P) Nil duty for imports from Burma.
	(9) White spirit.	Revenue	60%	..	..	R.I.T.C. No. 332·2000(P). I.C.T. No. 30(4)(P). 10% duty for imports from Burma.
	(10) Lubricating oil, that is hydrocarbon oil such as is not ordinarily used for any other purpose than lubrication, excluding oils which have a flash point below 200°F.	Revenue	40%	..	..	R.I.T.C. No. 332·5000(P). I.C.T. No. 27(8) Nil duty for imports from Burma.
	(11) Lubricating greases.	Revenue	60% (27% N)	..	..	R.I.T.C. No. 332·5000(P). I.C.T. No. 15(9)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(12) Hydrocarbon oils not elsewhere specified in this Chapter, like Transformer oil, liquid paraffin, Mineral Colza oil and white oil but excluding preparations containing more than 2% of added non-mineral oil ingredients.	Revenue	40% (27% N)	..	..	R.I.T.C. No. 332·5000(P), 332·9000(P), I.C.T. No. 27(3)(P). Rate bound under GATT. 10% duty for imports from Burma.
27.11	Petroleum gases and other gaseous hydrocarbons.	Revenue	60%	..	..	R.I.T.C. No. 341·1000. I.C.T. No. 87(P). 10% duty for imports from Burma.
27.12	Petroleum jelly	Revenue	60% (27% N)	..	..	R.I.T.C. No. 332·6000(P). I.C.T. No. 15(9)(P). Rate bound under GATT. 10% duty for imports from Burma.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.	Revenue	60%	..	..	R.I.T.C. No. 332·6000(P). I.C.T. No. 15(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 332.9000(P) I.C.T. No. 87(P) 10% duty for imports from Burma
	(2) Petroleum bitumen and other solid bituminous residues.	Preferential Revenue	40% (27% N)	..	31% (18% N)	R.I.T.C. No. 332.9000(P) I.C.T. No. 27(I)(P) 5% duty for imports from Burma
	(3) Petroleum coke.	Revenue	40%	..	..	R.I.T.C. No. 332.9000(P) I.C.T. No. 27(P) Nil duty for imports from Burma
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.	Preferential Revenue	40% (27% N)	..	31% (18%N)	R.I.T.C. No. 276.1000 I.C.T. No. 27(I)(P) Preferential margin reduced under GATT and rate bound. 5% duty for imports from Burma. Nil duty on 'Asphalt' for imports from Pakistan.
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	Revenue	60%			R.I.T.C. No. 332.9000 I.C.T. No. 87(P) 10% duty for imports from Burma.

SECTION VI
PRODUCTS OF THE CHEMICALS AND ALLIED INDUSTRIES

Notes :-

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28·50 or 28·51 are to be classified in those headings and in no other heading of the Schedule.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28·49 or 28·52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable within heading No. 30·03, 30·04, 30·05, 32·09, 33·06, 35·01/06, 37·08 or 38·11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Schedule.

CHAPTER 28

Inorganic chemicals ; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

Notes:

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) Products mentioned in (a) above dissolved in water;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use.
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport.
2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28·36), carbonates and percarbonates of inorganic bases (heading No. 28·42), cyanides and complex cyanides of inorganic bases, fulminates, cyanates and thiocyanates of inorganic bases (heading No. 28·43/45), organic products included in headings Nos. 28·49 to 28·52 and metallic and non-metallic carbides (heading No. 28·56/57), only the following compounds of carbon are also to be classified in the present Chapter :
 - (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28·10/13);
 - (b) Oxyhalides of carbon (heading No. 28·14/15);
 - (c) Carbon disulphide (heading No. 28·14/15);
 - (d) Thiocarbonates, selenocarbonates, telluro-carbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates of inorganic bases (heading No. 28·47/48);
 - (e) Solid hydrogen peroxide (heading No. 28·54/55), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28·58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

This Chapter does not cover :

- (a) Sodium chloride or other mineral products falling within Section V;
- (b) Organo—inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 1 or 2 of Chapter 31;
- (d) Colouring matter with a basis of metallic oxides, and inorganic products of a kind used as luminophores (heading No. 32·07);
- (e) Artificial graphite (heading No. 38·01/03); products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading No. 38·17; ink removers put up in packings for sale by retail, of heading No. 38·19; cultured crystals (other than optical elements) weighing not less than two and a half grams each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38·19;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71·02 to 71·04); and precious metals falling within Chapter 71;
- (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
- (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90·01, 02).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28·10/13.
5. Headings Nos. 28·29 to 28·47/48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts. Except where the context otherwise requires double or complex salts are to be classified in heading No. 28·47/48.
6. Heading No. 28·50 is to be taken to apply only to :
- The following fissile chemical elements and isotopes; natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
 - The following radio-active chemical elements; technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
 - All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
 - Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
 - Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
 - Nuclear reactor cartridges, spent or irradiated.
- The term "isotopes" mentioned above and in headings Nos. 28·50 and 28·51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
7. Heading No. 28·54/55 is to be taken to include ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus.
8. Heading No. 28·59 covers all chemicals organic or inorganic imported in packings not exceeding $\frac{1}{2}$ Kg or $\frac{1}{2}$ litre and which can be identified with reference to their purity, marking or other features, to show them to be meant for use solely as laboratory chemicals or reagents.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
I. CHEMICAL ELEMENTS						
28·01	Halogens (fluorine, chlorine, bromine and iodine) :— (1) Not elsewhere specified	Preferential Revenue	50%	50%	50%	R.I.T.C. No. 513·2100, 513·2201; 513·2202 (P) 513·2209. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Iodine, in crude form	Preferential Revenue	60% (30%N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 513·2202(P). I.C.T. No. 28(23) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
28·02	Sulphur, sublimed or precipitated; colloidal sulphur.	Revenue	10% (Nil N)	..	..	R.I.T.C. No. 513·2301, 513·2302, 513·2303. I.C.T. No. 28(3). Sulphur dust passing through 300 mesh is classifiable under item 28(3) I.C.T. [vide ruling at p. 292 of the I.C.T. Guide (10th Edition)] However, it has also been included in Notification 176 dated 23-12-64, covering various insecticides falling under item 28 I.C.T. The discrepancy has been brought to the notice of the Ministry of Finance. In view of the specific ruling sulphur dust passing through 300 mesh has been provided for under this heading.

SECTION VI

PRODUCTS OF THE CHEMICALS AND ALLIED INDUSTRIES

Notes :-

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28·50 or 28·51 are to be classified in those headings and in no other heading of the Schedule.
(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28·49 or 28·52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable within heading No. 30·03, 30·04, 30·05, 32·09, 33·06, 35·01/06, 37·08 or 38·11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Schedule.

CHAPTER 28

Inorganic chemicals ; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

Notes:

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) Products mentioned in (a) above dissolved in water;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use.
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport.
2. In addition to dithionites stabilised with organic substances and to sulphydates (heading No. 28·36), carbonates and percarbonates of inorganic bases (heading No. 28·42), cyanides and complex cyanides of inorganic bases, fulminates, cyanates and thiocyanates of inorganic bases (heading No. 28·43/45), organic products included in headings Nos. 28·49 to 28·52 and metallic and non-metallic carbides (heading No. 28·56/57), only the following compounds of carbon are also to be classified in the present Chapter :
 - (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28·10/13);
 - (b) Oxyhalides of carbon (heading No. 28·14/15);
 - (c) Carbon disulphide (heading No. 28·14/15);
 - (d) Thiocarbonates, selenocarbonates, telluro-carbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates), and other complex cyanates of inorganic bases (heading No. 28·47/48);
 - (e) Solid hydrogen peroxide (heading No. 28·54/55), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28·58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

This Chapter does not cover :

- (a) Sodium chloride or other mineral products falling within Section V;
- (b) Organo—inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 1 or 2 of Chapter 31;
- (d) Colouring matter with a basis of metallic oxides, and inorganic products of a kind used as luminophores (heading No. 32·07);
- (e) Artificial graphite (heading No. 38·01/03); products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading No. 38·17; ink removers put up in packings for sale by retail, of heading No. 38·19; cultured crystals (other than optical elements) weighing not less than two and a half grams each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38·19;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71·02 to 71·04); and precious metals falling within Chapter 71;
- (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
- (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90·01, 02).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28·10/13.
5. Headings Nos. 28·29 to 28·47/48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxy salts. Except where the context otherwise requires double or complex salts are to be classified in heading No. 28·47/48.
6. Heading No. 28·50 is to be taken to apply only to :
- The following fissile chemical elements and isotopes; natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
 - The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
 - All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
 - Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
 - Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
 - Nuclear reactor cartridges, spent or irradiated.
- The term "isotopes" mentioned above and in headings Nos. 28·50 and 28·51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
7. Heading No. 28·54/55 is to be taken to include ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus.
8. Heading No. 28·59 covers all chemicals organic or inorganic imported in packings not exceeding $\frac{1}{2}$ Kg or $\frac{1}{2}$ litre and which can be identified with reference to their purity, marking or other features, to show them to be meant for use solely as laboratory chemicals or reagents.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
I. CHEMICAL ELEMENTS						
28·01	Halogens (fluorine, chlorine, bromine and iodine) :—					
	(1) Not elsewhere specified	Preferential Revenue	50%	50%	50%	R.I.T.C. No. 513·2100, 513·2201; 513·2202 (P) 513·2209. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Iodine, in crude form	Preferential Revenue	60% (30%N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 513·2202(P). I.C.T. No. 28(23) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
28·02	Sulphur, sublimed or precipitated; colloidal sulphur.	Revenue	10% (Nil N)	..	..	R.I.T.C. No. 513·2301 513·2302, 513·2303. I.C.T. No. 28(3). Sulphur dust passing through 300 mesh is classifiable under item 28(3) I.C.T. [vide ruling at p. 292 of the I.C.T. Guide (10th Edition)] However, it has also been included in Notification 176 dated 23-12-64, covering various insecticides falling under item 28 I.C.T. The discrepancy has been brought to the notice of the Ministry of Finance. In view of the specific ruling sulphur dust passing through 300 mesh has been provided for under this heading.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black.	Revenue	60%	—	—	R.I.T.C. No. 513.2701, 513.2702, 513.2709. I.C.T. No. 87 (P) 10% duty for imports from Burma 40% duty on lamp black and carbon black for manufacture of printing ink or black paint, under I.C.T. 87 (P) (Notification 2/4.1.58)
28.04	Hydrogen, rare gases and other non-metals.					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513.1103, 513.1203, 513.1301, 513.1302, 513.1309, 513.2402, 513.2403, 513.2419 (P) I.C.T. No. 28 (P) 10% duty for imports from Burma
	2, Selenium, arsenic, boron and tellurium.	Revenue	60%	..	..	R.I.T.C. No. 513.2425, 513.2401, 513.2419 (P) I.C.T. No. 28 (7) (P), 28 (8) (P), 87 (P) 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.)
	(3) Silicon.	Revenue	60% (40% N)	..	..	R.I.T.C. No. 513.2406 I.C.T. N. 87 (P) 10% duty for imports from Burma.
	(4) Yellow Phosphorus	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 513.2424. I.C.T. No. 28 (P) Rate bound under GATT 10% duty for imports from Burma
28.05	Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513.2601, 513.2609 (P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(2) Mercury or quicksilver (excluding A.R.B.P., U.S.P. or equivalent grade of purity in containers holding 500 gms. or less)	Revenue	40% (25% N)	..	..	R.I.T.C. No. 513.2500 I. C.T. No. 707 (P) Rate bound under GATT.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28.05 <i>contd.</i>	(3) Rare earth metals	Revenue	60%			R.I.T.C. No. 513.2609 (P) I.C.T. No. 87 (P) 10% duty for imports from Burma. Goods under S.H.'s (1) and (3) similar in nature. May be merged with S.H. (1) (S.T.A.)
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS						
28.06/09	The following acids namely : hydrochloric acid ; chloro-sulphonic acid ; sulphuric acid, oleum, nitric acid and sulphonitric acids; sulphur dioxide.					
	(1) Not elsewhere specified	Revenue	60%			R.I.T.C. No. 513.3101, 513.3102, 513.3302, 513.3404 to 513.3401 I.C.T. No. 28 (8) (P) 10% duty for imports from Burma.
	(2) Sulphur dioxide.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 513.3200 I.C.T. No. 28 (P) Rate bound under GATT 10% duty for imports from Burma.
28.10/13	Phosphorus pentoxide, phosphoric acids (meta-ortho and pyro), arsenic trioxide, arsenic pentoxide, acids of arsenic boric oxide, boric acid and other organic acids and oxygen compounds of non-metals (excluding water) :-					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513.3601, 513.3602, 513.3702, 513.3901 to 513.3906, 513.3919 I.C.T. No. 28 (P) 10% duty for imports from Burma.
	(2) Phosphoric acids (meta- and pyro); arsenic trioxide	Revenue	60%			R.I.T.C. No. 513.3501, 513.3603 I.C.T. No. 28 (8) (P) 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28.10'13 <i>contd.</i>	(3) Phosphorus pentoxide	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 513.3502 I.C.T. No. 28(P) Rate bound under GATT 10% duty for imports from Burma.
	(4) Boric acid	Revenue	60% (25% N)	..	..	R.I.T.C. No. 513.3701. I.C.T. No. 28 (29) (P) Rate bound under GATT 10% duty for imports from Burma.
	III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS.					
8.14'15	Halides, oxyhalides and other halogen compounds of non-metals ; sulphides of non-metals ; including phosphorus trisulphide.					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513.4209 (P), 513.4101 to 513.4103, 513.4109. I.C.T. No. 28 (P). 10% duty for imports from Burma.
	(2) Arsenic disulphide and arsenic trisulphide	Revenue	60%	..	..	R.I.T.C. No. 513.4120, 513.4209 (P) I.C.T. No. 28 (8) (P) 10% duty for imports from Burma Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.).
	IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES.					
23.16'19	Ammonia, anhydrous or in aqueous solution ; sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium ; oxides, hydroxides and peroxides of strontium, barium or magnesium ; zinc oxide and zinc peroxide:—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.O. No. 513, 6301, 513. 6302(P), 513.6403 to 513.6404, 513.6409, 513.5102, 513.6101 I. C. T. No. 28(8) (P). 10% duty for imports from Burma.
	(2) Sodium hydroxide (caustic soda)	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513.6201 to 513.6203. I.C.T. No. 28(34). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
20·16/19 <i>contd.</i>	(3) Ammonia in aqueous solution; peroxide of sodium; oxides, hydroxides and peroxides of strontium and barium.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513·6102, 513·6302 (P), 513·6401, 513·6402, 513·6405, 513·6409. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(4) Zinc oxide	Preferential Revenue	60%	50%	..	R.I.T.C. No. 513·5101. I.C.T. No. 30(2)(c). 10% duty for imports from Burma. Goods under S.H.'s (1) (3) and (4) similar in nature. May be merged. (S.T.A.)
28·20/22	Oxides and hydroxides of aluminium and chromium; artificial corundum; manganese oxides:—					
	(1) Not elsewhere specified	Revenue				R.I.T.C. No. 513·6600, 513·6700. I.C.T. No. 28(17) (P), 87 (P) 10% duty for imports from Burma.
	(2) Oxides and hydroxides of aluminium; manganese oxides.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513·5200, 513·6501, 513·6502. I.C.T. No. 28(P) 10% duty for imports from Burma. (40% Std; 30% Pl.) duty on Alumina for the manufacture of Aluminium under item 28 I.C.T. (Notification 140/31-12-60). Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.)
28·23	Iron oxides and hydroxides; earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe ₂ O ₃	Preferential Revenue	100%	90%		R.I.T.C. No. 513·5301, 513·5302. I.C.T. No. 30(P). 10% duty for imports from Burma.
28·24/27	Oxides of cobalt, titanium, tin and lead, including red lead and orange lead; cobalt hydroxides:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513·5402, 513·6800. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Titanium oxides.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 513·5501, 513·5502, 513·5509. I.C.T. No. 30(14).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
8·24 27 <i>cont'd.</i>	(3) Red lead and orange lead.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 513·5609 (P) I.C.T. No. 30(2)(a)(P). 10% duty for imports from Burma. Goods under S.H.'s (1), (3) and (4) similar in nature. May be merged (S.T.A.)
	(4) Other lead oxides and cobalt oxides.	Revenue	60%	50%	50%	R.I.T.C. No. 513·5401, 513·5601, 513·5609 (P). I.C.T. No. 28(7)(P), 28(8)(P). 10% duty for imports from Burma. Goods under S.H.'s (1), (2), (3) and (4) similar in nature. May be merged. (S.T.A.)
28·28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 513·6901 to 513·6908, 513·6917. I.C.T. No. 28(P) 10% duty for imports from Burma.
	V. METALLIC SALTS AND PEROXY-SALTS OF INORGANIC ACIDS.					
28·29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·1103, 514·1104, 514·1109 (P). I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Fluorides of potassium, zinc, magnesium and lead.	Revenue	60%	..	..	R.I.T.C. No. 514·1109(P). I.C.T. No. 28(8)(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.)
	(3) Aluminium fluoride and cryolite.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 514·1101, 514·1102. I.C.T. No. 28(P). 10% duty for imports from Burma.
28·30	Chlorides and oxychlorides:— (1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·1211, 514·1201 to 514·1206, 514·1208, 514·1219 (P). I.C.T. No. 28(P), 28(15). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28·30— <i>contd.</i>	(2) Magnesium chloride, zinc chloride; chlorides and oxychlorides of chromium or of lead.	Revenue	60%			R.I.T.C. No. 514·1207, 514·1219 (P). I.C.T. No. 28(5), 28(8)(P) 28(17)(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature, May be merged (S.T.A.)
28·31/32	Chlorites and hypochlorites; chlorates and perchlorates:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·1302, 514·1309, 514·1401 514·1403, 514·1409, 514·1411 I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Bleaching powder	Revenue	40%	..	..	R.I.T.C. No. 514·1301. I.C.T. No. 28(1)(P).
	(3) Potassium chlorate.	Revenue	60% (25%N)	..	..	R.I.T.C. No. 514·1402. I.C.T. No. 28(8)(P) Rate bound under GATT. 10% duty for imports from Burma.
28 33/35	Bromides, oxybromides, bromates and perbromates, and hypobromites; iodides, oxyiodides, iodates and periodates, sulphides, including polysulphides:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·1509 (P), 514·1609 (P), 514·2102, 514·2109(P) I.C.T. No. 28(P). 10 % duty for imports from Burma.
	(2) Salts, sulphides and polysulphides of potassium, lead, magnesium and zinc; cadmium sulphide	Revenue	60%	..	..	R.I.T.C. No. 514·1501 514·1509 (P), 514·1601, 514·1609 (P), 514·2101, 514·2109(P). I.C.T. No. 28(7)(P), 28(8)(P). 10% duty for imports from Burma. Goods under SH.'s (1) and (2) similar in nature, May be merged (S.T.A.).
28·36 .	Dithionites, including those stabilised with organic substances; sulphonylates:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·2200. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Sodium hydrosulphite.	Preferential Revenue	100%	90%	90%	R.I.T.C. No. 514·2303. I.C.T. No. 28B 10% duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28·37/38	Sulphites and thiosulphates ; sulphates (including alums) and persulphates:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·2401, 514·2403, 514·2404, 514·2405, 514·2407, 514·2411, 514·2419, 514·2421, 514·2302, 514·2304, 514·2309, 514·2305. I.C.T. No. 28(P), 28(18) (b), 28(18)(c), 28(18)(d). 10% duty for imports from Burma.
	(2) Sulphites, sulphates and thiosulphates of potassium lead and zinc; alums (ammonia alum, potash alum and soda alum); magnesium sulphate or hydrated magnesium sulphate; chromium sulphates.	Revenue	60%	..	..	R.I.T.C. No. 514·2301, 514·2301 514·2406, 514·2402, 514·2408, 514·2419. I.C.T. No. 28(6), 28(8)(P), 28(17)(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.)
28·38/41	Nitrites and nitrates, phosphites, hypophosphites and phosphates, arsenites and arsenates:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·2700, 514·2501, 514·2503, 514·2504, 514·2505, 514·2509 (P), 514·2601, 514·2602, 514·2603, 514·2604, 514·2606, 514·2607, 514·2619 (P) I.T.C. No. 28(P), 28(18) (a). 10% duty for imports from Burma. (10% Sd ; Nil Pl.) duty on Calcium and lead arsenates if imported in a commercially pure form (Notification 176/23-12-64).
	(2) Potassium, lead, magnesium and zinc compounds.	Revenue	60%	..	..	R.I.T.C. No. 514·2502, 514·2509 (P), 514·2605, 514·2619(P), 514·2700. I.C.T. No. 28(8)(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28-42	Carbonates and percarbonates, including commercial ammonium carbonate containing ammonium carbamate:—					
	(1) Not elsewhere specified,	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514-2901, 514-2902, 514-2903, 514-2904, 514-2919 (P). I.C.T. No. 28(P), 10% duty for imports from Burma.
	(2) Soda ash, including calcined natural soda and manufactured sesqui-carbonates.	Revenue	60%	..	50%	R.I.T.C. No. 514-2801, 514-2802, 514-2803. I.C.T. No. 28(4). 5% duty for imports from Burma.
	(3) Bicarbonates of sodium and potassium and carbonates of potassium, magnesium, zinc and lead (excluding white lead).	Revenue	60%		..	R.I.T.C. No. 514-2905, 514-2906, 514-2908, 514-2919(P). I.C.T. No. 28(8)(P). 10% duty for imports from Burma.
	(4) White lead.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 514-2919(P). I.C.T. No. 30(2)(b). 10% duty for imports from Burma. Goods under S.H.'s (1), (2), (3) and (4) similar in nature. May be merged (S.T.A.).
28-43/45	Cyanides and complex cyanides, fulminates, cyanates, thiocyanates and silicates, including commercial sodium and potassium silicates:—					
	(1) Not elsewhere specified,	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514-3101, 514-3103, 514-3104, 514-3105, 514-3107, 514-3108, 514-3119(P), 514-3200, 514-3309(P). I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Cyanides and silicates of sodium and potassium and zinc; silicates of magnesium.	Revenue	60%	..	..	R.I.T.C. No. 514-3102, 514-3106, 514-3119(P), 514-3301, 514-3309(P). I.C.T. No. 28(8) (P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.).
28-46	Borates and perborates:—					
	(1) Not elsewhere specified,	Preferential Revenue	60%	5	50%	R.I.T.C. No. 514-3409 (P) I.C.T. No. 28(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28·48— <i>contd.</i>	(2) Borax	Revenue	60% (25% N)	..	..	R.I.T.C. No. 514·3401. I.C.T. No. 28(29)(P) Rate bound under GATT. 10% duty for imports from Burma.
	(3) Sodium borate powder, excluding anhydrous.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 514·3409 (P). I.C.T. No. 28(P). Rate bound under GATT. 10% duty for imports from Burma.
	(4) Borates of lead and zinc.	Revenue	60%		..	R.I.T.C. No. 514·3409 (P). I.C.T. No. 28(8)(P). 10% duty for imports from Burma. Imports under S.H.'s (1), (3) and (4) negligible. May be merged with S.H. (1) (S.T.A.)
28·47/48	Salts of metallic acids (for example chromates, permanganates, stannates), other salts and peroxy salts of inorganic acids, but not including azides;—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·3519, 514·3600, 514·3503, 514·3506, 514·3507. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Potassium permanganate and chromates.	Revenue	60%		..	R.I.T.C. No. 514·3502, 514·3501, 514·3504, 514·3505, 514·3519, I.C.T. No. 28(17) and 28(19). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.)
VI MISCELLANEOUS						
28·49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals including albuminates, proteinates, tannates and similar compounds and similar compounds whether or not chemically defined.	Revenue (Pr)	..	—D—	..	R.I.T.C. No. 514·3701, 514·3709, 514·3711. I.C.T. No. 28(P) (60% Sd; 50% Pl.), 28A(P) (60% Sd; 50% (P) 87(P) (60%). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28.50.	Fissile chemical elements and isotopes; other radio active chemical elements and radio-active isotopes; compounds, in organic or organic of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 515.1009(P). I.C.G. No. 28(P) 10% duty for imports from Burma.
	(2) Radium and its salts, radio-active isotopes of iodine, phosphorus and cobalt and all chemical compounds containing such radio-active isotopes.	Preferential Revenue	60% (Nil N)	50% (Nil N)	50% (Nil N)	R.I.T.C. No. 515.1001, 515.1009 (P). I.C.T. No. 28(P).
	(3) Alloys, dispersions and cermets containing the elements, isotopes or compounds of heading No. 28.50.	Revenue]	60%	..	..	R.I.T.C. No. 515.1009(P). I.C.T. No. 87(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (3) similar in nature May be merged with S.H. (S.T.A.).
28.51.	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 515.2000(P). I.C.T. No. 28(P). 10% duty for imports from Burma.
28.52.	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 515.3000(P) I.C.T. No. 28 (P). 10% duty for imports from Burma.
	(2) Uranium oxide.	Revenue	60%	..	..	R.I.T.C. No. 515.3000 (P). I.C.T. No. 28(7) (P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature, May be merged with S.H. (1) (S.T.A.).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
28·53 .	Liquid air (whether or not rare gases have been removed) ; compressed air.	Revenue	60%	..	..	R.I.T.C. No. 514·9100. I.C.T. No. 87 (P). 10% duty for imports from Burma.
28·54/55 .	Hydrogen peroxide (including solid hydrogen peroxide), phosphides.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·9200, 514·9300, 514·9309. I.C.T. No. 28(P). 10% duty for imports from Burma.
28·56/57 .	Carbides (for example, silicon carbide, boron carbide, metallic carbides) hydrides, nitrides and azides, silicides and borides.	Revenue	60%	..	..	R.I.T.C. No. 514·9400, 514·9501, 514·9502, 514·9509, 514·9601, 514·9609. I.C.T. No. 28(33), 87(P). 10% duty for imports from Burma, falling under I.C.T. No. 87.
28·58 .	Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; amalgams of precious metals :—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 514·9909(F). I.C.T. No. 28(P). 10% duty for imports from Burma.
	(2) Amalgams except amalgams of precious metals.	Revenue	60%			R.I.T.C. No. 514·9901, 514·9909 (P). I.C.T. No. 87 (P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.).
28·59	Laboratory chemicals and reagents as defined in Note 8 to this Chapter.	Revenue (Pr)	..	—D—	..	No corresponding R.I.T.C. No. I.C.T. Nos.—Various corresponding.

CHAPTER 29

Organic Chemicals

Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic-hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 29.38/40 to 29.42 inclusive, or the sugar ethers and sugar esters and their salts of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
 - (d) Products mentioned in (a), (b) and (c) above dissolved in water;
 - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above containing an added stabiliser necessary for their preservation or transport;
 - (g) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. This Chapter does not cover:
 - (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.10/11);
 - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
 - (c) Methane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
 - (e) Urea containing not more than forty-five per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09);
 - (g) Metaldehyde hexamethylene, tetramine and similar substances put up in forms (for example tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.07/08);
 - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19;
 - (i, f) Optical elements for example, of ethylenediamine tartrate (heading No. 90.01/02); or
 - (k) Goods falling within heading No. 33.03 which are medicaments as defined in Note 1 to Chapter 30.

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those meanings.

4. In headings Nos. 29.01/03 to 29.17/21 inclusive, any reference to halogenated, sulphonated nitrated, or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitro-sulphonated and nitrosulphohalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.22/30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.

(b) Esters of ethyl alcohol, glycerol or sucrose with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

(c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

(d) The salts of other acid-or phenol function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid-or phenol-function organic compounds.

(e) Halides or carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings No. 29.21/34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen, or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Organo-sulphur compounds and other organo-inorganic compounds are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen, and nitrogen, only have directly linked to carbon the atoms of sulphur and halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetripiramine.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:—						
29.01/03	Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.1100, 512.1203, 512.1204, 512.1210 (P), 512.1301 to 512.1306, 512.1308, 512.1311, 512.1313 to 512.1318, 512.1321 to 512.1325, 512.1339, 512.1401 to 512.1403, 512.1405 to 512.1408, 512.1411 to 512.1418, 512.1421 to 512.1426, 512.1439 (P). I.C.T. No. 28(P). 10% duty for imports from Burma. (10% Sd; Nil Pl) duty on aldrine, chlordane, heptachlor, 1, 2-dibromo-3 chloropropane, if imported in commercially pure form, (Notification 176 dated 23-12-64). (40% Sd; 30% Pl) duty on 2:5-dichloro nitro benzene, o-nitro toluene, meta dinitro benzene, o-dichloro benzene, and nitro chloro benzene. (Notification 124 dated 20-8-65). 25% duty on 'Styrene'. (Notification 91 dated 6-6-64).
	(2) Propane and butane,	Revenue	60%	..	..	R.I.T.C. No. 512.1219 (P). I.C.T. No. 87 (P) 10% duty for imports from Burma.
	(3) Benzene, ethyl benzene and xylene,	Revenue	40%	..	..	R.I.T.C. No. 512.1202, 512.1206, 512.1211 (P) I.C.T. No. 27(4) (b) (P) Rs. 31.25 per kilolitre for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.01/03 <i>contd.</i>	(4) Toluene and xylene, flashing below 76°F.	Revenue	Rs. 455.00 per kilo-litre at 15° C.	..	..	R.I.T.C. No. 512.1208, 512.1211 (P). I.C.T. No. 27(6) (P).
	(5) Naphthalene.	Revenue	60%	..	..	R.I.T.C. No. 512.1207. I.C.T. No. 28 (8) (P). Goods under S.H.'s (1) and (5) similar in nature. May be merged with S.H. (1) (S.T.A.)
	(6) Dinitro chlorobenzene.	Preferential Revenue	60% (10% N)	50% (Nil N)	50% (Nil N)	R.I.T.C. No. 512.1404 I.C.T. No. 28 (P). Rate bound under GATT. 10% duty for imports from Burma.
	(7) The following intermediates namely:— toluene orthosulphonic acid ; toluene ortho sulphonochloride or toluene ortho-sulphonyl chloride or toluene ortho chloro-sulphonic acid.	Revenue	Rs. 20/- per kilogram	..	..	R.I.T.C. No. 512.1439 (P). I.C.T. No. 28(9) (P). Nil duty for imports from Burma.
	(8) Freon type refrigerants	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 512.1307. I.C.T. No. 28 (P). Rate bound under GATT. 10% duty for imports from Burma.
	(9) D.D.T.	Preferential Revenue	60% (40% N)	50% (30%)	50% (30% N)	R.I.T.C. No. 512.1312. I.C.T. No. 28(P). Rate bound under GATT. 10% duty for imports from Burma.
<p>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</p>						
29.04/05	Alcohols (acyclic or cyclic) and their halogenated, sulphonated, nitrated or nitrosated derivatives:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.2201 to 512.2207, 512.2211 to 512.2215, 512.2217, 512.2218, 512.2221, 512.2229, 512.2301, 512.2303 to 512.2306, 512.2319 (P). I.C.T. No. 28 (P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standrad	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.04/05 <i>contd.</i>	(2) Methyl and isopropyl alcohols.	Revenue	Rs. 60/- per litre or 170% whichever is higher + Rs. 5/- per litre (60% N)	..	..	R.I.T.C. No. 512.2100, 512.2208. I.C.T. No. 22(4) (b) (P). Duty equivalent to the rate at which excise duty is leviable, (at the place of importation) for imports from Burma : Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.).
	(3) Propyl alcohol.	Revenue	Rs. 60.00 per litre or 170% ad. val. whichever is higher plus Rs. 5.00 per litre			R.I.T.C. No. 51.2216 I.C.T. No. 22 (4) (b) (P). Duty equivalent to the rate at which excise duty is leviable (at the place of importation). 60% duty on propyl alcohol used for industrial or research purposes (Notification 212 dt. 22.9.57).
	(4) Borneol.	Revenue	100% (50% N)	..	..	60% duty for imports from Burma R.I.T.C. No. 512.2302. I.C.T. No. 31 (4) (P). Rate bound under GATT. 20% duty for imports from Burma.
	(5) Hydroxenin.	Preferential Revenue	60% (25% N)	50% (15% N)	50% (15% N)	R.I.T.C. No. 512.2319 (P). I.C.T. No. 28 (P). 10% duty for imports from Burma.
III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.						
29.06/07	Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.2703, 512.2706, 512.2708, 512.2712, 512.2713, 512.2714, 512.2729, 512.2801 to 512.2805, 512.2807, 512.2808, 512.2812 to 512.2815, 512.2829, 512.2707. I.C.T. No. 28 (P), 28(32)(P). 10% duty for imports from Burma.
	(2) Phenol.	Revenue	60% (25% N)			R.I.T.C. No. 512.2701, 512.2702 I.C.T. No. 28 (29) (P). Rate bound under GATT. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.06/07 <i>contd.</i>	(3) Cresylic acid	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 512.2704, 512.2705. I.C.T. No. 28 (21) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(4) Beta-naphthol	Revenue	60% (12% N)	..	..	R.I.T.C. No. 512.2711. I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(5) Nevile and Winther's acid; G. Salt.	Preferential Revenue	60% (10% N)	50% (Nil N)	50% (Nil N)	R.I.T.C. No. 512. 2811, 512.2806. I.C.T. No. 28(P). Rate bound under GATT. 10% duty for imports from Burma.
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
19.08/10	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, epoxides, epoxyalcohols, epoxyphenols, epoxyethers with a three or four member ring, acetals, hemiacetals and single or complex oxygen-function acetals and hemiacetals and their halogenated, sulpho-nated, nitrated or nitrosated derivatives.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.3101 to 583.3108, 512.3111, 512.3119, 512.3201, 512.3209, 512.3300. I.C.T. No. 28(P). 10% duty for imports from Burma. (10% Sd; Nil Pl) duty on Endrin upto 31-12-67, if imported in a commercially pure form (Noti-fication 176/23-12-64).
	V. ALDEHYDE-FUNCTION COMPOUNDS.					
9.11/12	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes and their halo-genated, sulphonated, nitrated or nitrosated derivati-ves :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.4101 to 512.4108, 512.4111 to 512.4114, 512.4129(P). 512.4200. I.C.T. No. 28(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
29.11'12 <i>contd.</i>	(2) Retinene quinolate.	Preferential Revenue	60% (35% N)	50% (25% N)	50% (25% N)	R.I.T.C. No. 512.4129 (P). I.C.T. No. 28(P). 10% duty for imports from Burma.
VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS.						
29.13 .	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.4301 to 512.4303, 512.4305, 512.4306, 512.4311 to 512.4318, 512.4321, 512.4322, 512.4329 (P). I.C.T. No. 28 (P). 10% duty for imports from Burma. (40% Sd; 30% Pl) duty on Anthra-quinone (Notification 124 dt. 20-8-65).
	(2) Acetyl acetone	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 512.4329 (P). I.C.T. No. 28 (P). 10% duty for imports from Burma.
	(3) Benzanthrone of British manufacture.	Protective (Upto 31-12-67)	90%	..	..	R.I.T.C. No. 512.4304 (P). I.C.T. No. 28(36) (a).
	(4) Benzanthrone, other than of British manufacture.	Protective (Upto 31-12-67)	100%	..	..	R.I.T.C. No. 512.4304 (P). I.C.T. No. 28(36)(b).
	(5) Camphor.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 512.3407, 512.4308. I.C.T. No. 31(4). Rate bound under GATT. 20% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
	VII. ACIDS, ACID ANHYDRIDES, ACID HALIDES, ACID PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.					
19.14/16	Monoacids, polyacids, alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.5102, 512.5103, 512.5105 to 512.5108, 512.5111, 512.5112 (P), 512.5113 to 512.5115, 512.5116 (P), 512.5117 (P), 512.5118, 512.5122 to 512.5127, 512.5132 to 512.5133, 512.5134 (P), 512.5135, 512.5136 (P), 512.5138, 512.5141, 512.5142, 512.5159, 512.5201 to 512.5208, 512.5213, 512.5214, 512.5219, 512.5301, 512.5303, 512.5304, 512.5305, 512.5313 to 512.5316, 512.5329 (P). I.C.T. No. 28 (P). (10% Sd; Nil PI) duty on Dalapon ethyl p.p-dichlorobenzilate, 2, 4-D, 4 (2,4 D.B) M.C.P.A. and 2, 4, 5-T, if imported in a commercially pure form. (Notification 176 dt. 23-12-64.) (40% Sd; 30% PI) duty on Acetoacetic ester (Notification 124/20-8-65). 10% duty for imports from Burma.
	(2) The following acids, namely:—acetic acid, citric acid, and tartaric acid.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 512.5101, 512.5302, 512.5317 (P). I.C.T. No. 28(29) (P); 28 (8) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Ethyl acetate	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 512.5116 (P). I.C.T. No. 28 (P). Rate bound under GATT. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.14 '16— <i>contd.</i>	(4) The following acids, namely:— formic acid, palmitic acid, benzoic acid, oxalic acid, pthalic acid, and lactic acid.	Revenue .	60%	..	..	R.I.T.C. No. 512.5112(P), 512.5131, 512.5104, 512.5211 (P), 512.5212 (P), 512.5307. I.C.T. No. 28(8)(P). 10% duty for imports from Burma.
	(5) Stearic acid, oleic acid and other fatty acids.	Revenue .	60%	..	..	R.I.C.T. No. 512.5137, 512.5128, 512.5159 (P). I.C.T. No. 28 (20) (P). 10% duty for imports from Burma.
	(6) Sodium, potassium and ammonium salts of palmitic, stearic and oleic acids.	Revenue	100%	..	..	R.I.T.C. No. 512.5136 (P), 512.5134 (P), 512.5159 (P). I.C.T. No. 32 (P). 10% duty for imports from Burma.
	(7) Potassium salts of tartaric and citric acids.	Revenue .	60%	..	..	R.I.T.C. No. 512.5311 (P), 512.5312 (P). I.C.T. No. 28 (8) (P). 10% duty for imports from Burma. Goods under S.H.'s (1), (4), (5) and (7) similar in nature. May be merged with S.H. (1) (S.T.A.).
	(8) Acetyl salicylic acid.	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 541.7004. I.C.T. No. 28 (21) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(9) Beta-oxy naphthoic acid of British manufacture.	Protective (Upto 31-12-67)	90%	..	..	R.I.T.C. No. 512.5306 (P). I.C.T. No. 28 (37) (a).
	(10) Beta-oxy naphthoic acid, other than of British manufacture.	Protective (Upto 31-12-67)	100%	..	..	R.I.T.C. No. 512.5306 (P). I.C.T. No. 28(37)(b).
	(11) Methyl salicylate excluding imports of pharmaceutical quality, in small packings of 500 gms or less.	Revenue	100%	..	..	R.I.T.C. No. 512.5318. I.C.T. No. 31 (3) (P).
	(12) Ortho-sulphobenzoic acid and its derivatives.	Revenue	Rs. 20/- per kilogram	..	..	R.I.T.C. No. 512.5159 (P). I.C.T. No. 28(9)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.						
29.17/21	Sulphuric, nitrous, nitric, phosphoric, carbonic and other esters of mineral acids excluding halides; salts of such esters including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.6101, 512.6102, 512.6109, 512.6200, 512.6301 to 512.6304, 512.6309, 541.7052, 512.6400, 612.6900. I.C.T. No. 28 (P). 10% duty for imports from Burma. (10% Sd; Nil Pl) duty on DDVP, Naled & phosphamidon, if imported in a commercially pure form. (Notification 176/23-12-64)
IX. NITROGEN-FUNCTION COMPOUNDS.						
29.22/30	Amines, amides, imides, imines, nitriles, single or complex oxygen function amino-compounds, quaternary-ammonium salts and hydroxides, lecithins and other phosphoaminolipins, diazo-azo- and a-d azoxy-compounds and other nitrogen function compounds including organic derivatives of hydrazine or of hydroxylamine:— (1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.7106 to 512.7108, 512.7111 to 512.7118, 512.7121 to 512.7128, 512.7131 to 512.7133, 512.7136 to 512.7138, 512.7141, 512.7143, 512.7144, 512.7146 to 512.7148, 512.7159 (P), 512.7201 (P), 512.7202 (P), 512.7204 (P) to 512.7206 (P), 512.7201(P), 512.7211 (P) to 512.7215 (P), 512.7216 (P) to 512.7217 (P), 512.7218, 512.7221 to 512.7228, 512.7231 to 512.7232, 512.7234, 512.7238, 512.7241 to 512.7245, 512.7247, 512.7251, 512.7252, 512.7254, 512.7255, 512.7257, 512.7258, 512.7261 to 512.7268, 512.7271, 512.7273, 512.7276 to 512.7278, 512.7281, 512.7299(P), 541.7017, 541.7083, 541.7016, 512.7301, 512.7302, 512.7309, 512.7401, to 512.7408, 512.7412, 512.7413, 512.7415, 512.7416, 512.7429, 541.7051, 512.7501, 512.7509 (P), 512.7600, 512.7702, 512.7703, 512.7709, 512.7800, 512.7900. I.C.T. No. 28(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.22/30 contd.						(10% Sd; Nil Pl) duty on carbary, CIPC, Eptam, and N-(3, 4 dichlorophenyl) propionamide if imported in a commercially pure form. (Notification 176/23-12-64). (40% Sd; 30% Pl) duty on alpha-naphthylamine o-anisidine, p-anisidine, o-toluidine, p-toluidine, 3-3 dichlorobenzidine c-acid, aceto-acet-o-toluidin-aceto-acet -o-chloramilide, to-biasacid, phenyl peri acid, z-chloro-4-nitroaniline, aceto-acetanilide, p-toluidine o-sul-phonic acid and dimethyl ani-line (Notification 124/20-8-65 and 132/20-8-65).
	(2) Aniline and aniline salts.	Revenue	60% (12% N)	..	..	R.I.T.C. No. 512.7101, 512.7102. I.C.T. No. 30(1) (c) (P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Laevo-i-p-nitrophenyl, 2-amino-1-3 propanedoil (known as "L Base").	Preferential Revenue	60% (25% N)	50% (15% N)	50% (15% N)	R.I.T.C. No. 512.7299(P). I.C.T. No. 28 (P). 10% duty for imports from Burma.
	(4) The following inter-mediate, namely, parani-traniline, sulphanilic acid, benzidine dihydro-chloride, paraamino acetani-lide, metaphenylene diamine, meta toluylene diamine, sodium naphthionate, naph-t-hionic acid, rhoduline acid, gamma acid and its alkali metal salts, chicago acid and its alkali metal salts, H-acid and its alkali metal salts, Laurent acid J-acid urea and its alkali metal salts, and paraamino azo benzene and its hydrochloride.	Preferential Revenue	60% (10% N)	50% (Nil N)	50% (Nil N)	R.I.T.C. No. 12.7134, 512.7275, 512.7104, 512.7105, 512.7103, 512.7135, 512.7145, 512.7174, 512.7266, 512.7272, 512.7246, 512.7233, 512.7248, 512.7253, 512.7299, 512.7411, 512.7701. I.C.T. No. 28(P) Rate bound under GATT. 10% duty for imports from Burma
	(5) Para-acetylamino benzine sulphonyl chloride.	Preferential Revenue.	60% (50% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 512.7159(P) I.C.T. No. 28(P) 10% duty for imports from Burma
	(6) Bases used as azoic diazo components other than para acetylamine benzine sulphonyl chloride.	Protective (Upto 31-12-67)	..	..	..	No. R.I.T.C. number. I.C.T. No. 30(1)(b)(iii) Nil duty for imports from Burma.
	(7) Fast colour bases used as azoic diazo components.	Protective (Upto 31-12-67)	100%	..	..	R.I.T.C. No. 534.7301 to 534.7308, 534.7311(P) to 534.7317(P), 534.7329 I.C.T. No. 30(1)(b)(ii) Nil duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.22/30 contd.	(8) Fast colour salts	Protective (Up to 31-12-67)	60%	..	..	No. R.I.T.C. number I.C.T. No. 30(15)(P).
	(9) 2-Amino anthraquinone of British manufacture.	Protective (Up to 31-12-67).	50%	..	..	R.I.T.C. No. 512-7207(P). I.C.T. No. 28(35)(a).
	(10) 2-amino anthraquinone other than of British ma- nufacture.	Protective (Up to 31-12-67)	60%	..	..	R.I.T.C. No. 512-7207(P) I.C.T. No. 28(35) (b)
	(11) Para aminobenzoic acid suitable for medicinal use	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 512-7208(P) I.C.T. No. 28(28) (b)(P) Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(12) Phenobarbital	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 512-7414(P) I.C.T. No. 28(21)(P) Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(13) Naphthols used as azoic coupling components.	Protective (Up to 31-12-67)	60%	..	..	R.I.T.C. No. 534-7201 (P) to 534-7208(P), 534-7211(P) to 534-7215(P), 534-7229. I.C.T. No. 30(1)(b)(i). Nil duty for imports from Burma. NOTE: Ultrazols included under item 30(13) I.C.T. are also naphthols charged to duty only at 20% under GATT. This is an anomaly and should be recti- fied.
	(14) Saccharine and such other substances as the Central Government may by noti- fication in the official Gazette declare to be of a like nature or use to saccharine; and intermediates used in the manufacture of saccharine or such other substances, and notified by the Central Go- vernment as aforesaid.	Revenue	Rs. 20-00 per kilo- gram	..	..	R.I.T.C. No. 512-7509(P). I.C.T. No. 28(9) (P) 10% duty for imports from Burma.
	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COM- POUNDS.					
29.31/34	Organo-sulphur compounds, organo-arsenic compounds, organo-mercury compounds and other organo-inorganic compounds:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512-8101 to 512-8105, 512-8109(P), 512-8200, 512-8300, 541-7003 541-7018, 541-7047, 541-7078, 512-8401, 512-8409. I.C.T. No. 28(P)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.31/34 <i>Contd.</i>						10% duty for imports from Burma. (10% Sd; Nil Pl) duty on Dime-thoate, O, o-dimethyl 2,2-trichloro-1-hydroxyethyl phosphonate, o-o-dimethyl s-4-oxo-1,2,3,- benzotria-zin-3(4H)-yl-methyl phos-phorodithioate, methyl parathion, parathion, phorate, tetradifon, thiometon, sodium-N-methyl dithiocarbamate, o-o-diethyl o-(2-4 dichlorophenyl), phosphorothioate, ferbam, nabam para-tized, zineb and S:S:S-tributyl phosphorotrithioate if imported in a commercially pure form (Notf. 176 dt 23.1264).
	(2) Zinc folate.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 512.8109(P) I.C.T. No. 28(8)(P)
	(3) Toluene ortho-sulphonic acid.	Revenue	Rs. 20 per kilogram	..	..	10% duty from imports from Burma. R.I.T.C. No. 512.8109(P) I.C.T. No. 28(9)(P)
29.35	Heterocyclic compounds; nucleic acids:—					Nil duty for imports from Burma.
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512.8501 to 512.8508, 512.8511 to 512.8518, 512.8521 to 512.8527, 512.8531 to 512.8534, 512.8549(P), 541.7012, 541.7041. I.C.T. No. 28(P)
	(2) Gamma picoline.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 512.8528. I.C.T. No. 28(P) 10% duty for imports from Burma.
	(3) Amodiaquine hydrochloride, chloroquine diphosphate and chloroquine sulphate.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 541.7008, 541.7011 I.C.T. No. 28(P) 10% duty for imports from Burma.
	(4) The following intermediates, namely:— 2-Aminopyrimidine and 2-Aminopyridine 2-Aminothiazole	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 512.8549(P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(5) Amido triazine, sulphonic acid and its sodium salt (glucine)	Revenue	Rs. 20 per kilogram	..	..	R.I.T.C. No. 512.8549 (P) I.C.T. No. 28(9)(P) Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
29.36	Sulphonamides.					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C.No. 512·8600 (P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(2) Ortho-toluene sulphonamide.	Revenue	Rs. 16·00 per Kg.	..	..	R.I.T.C.No. 512·8600 (P) I.C.T. No. 28(9) (P) Nil duty for imports from Burma.
	(3) Benzamide orthosulphonic acid and its derivatives ; ortho-sulphonamide benzoic acid, or ortho-sulphamido benzoic acid.	Revenue	Rs. 20 per Kg.	..	..	R.I.T.C.No. 512·8600 (P) I.C.T. No. 28(9)(P) Nil duty for imports from Burma.
	(4) Acetyl sulphadiazine and acetyl sulphathiazole.	Preferential Revenue	60% (25% N)	50% (15% N)	50% (15% N)	R.I.T.C.No. 512·8600 (P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(5) Acetyl Sulphapyridine and Bis (acetaminobenzene-sulphonyl)-4-amino-2,6 dimethyl pyrimidine.	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C.No. 512·8600 (P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(6) Sulpha drugs.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541·7055 to 541·7058, 541·7061 to 541·7067 I.C.T. No. 28(28)(a)(P) Preferential margin reduced under GATT and rate bound at 30%. 10% duty for imports from Burma.
29.37	Sultones and sultams	Preferential Revenue	60%	50%	50%	R.I.T.C.No. 512·8700 I.C.T. No. 28(P) 10% duty for imports from Burma.
	XI PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS.					
29.38/40	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins and intermixtures of the foregoing whether or not in any solvent; hormones natural or reproduced by synthesis, and derivatives thereof used primarily as hormones; enzymes:—					
	(1) Not elsewhere specified .	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512·9900(P), 541·1019. I.C.T. No. 28 (P) 10% duty for imports from Burma.
	(2) Vitamins.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541·1001 to 541·1008, 541·1011 to 541·1014, 541·1019. I.C.T. No. 28(b)(P) Preferential margin reduced under GATT and rate bound at 30%. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
29.38/40 <i>contd.</i>	(3) Methoxypyridoxine hydro-chloride and crude Vitamin B-12.	Preferential Revenue	60% (25% N)	50% (15% N)	50% (15% N)	R.I.T.C. No. 512.9000. I.C.T. No. 28(P) 10% duty for imports from Burma.
	(4) Carotenes.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 512.9900 (P) I.C.T. No. 30(P) 10% duty for imports from Burma.
	(5) Hormones, natural or reproduced by synthesis and derivatives thereof used primarily as hormones.	Preferential Revenue	60%	%	50%	R.I.T.C. No. 541.5001 to 541.5003, 541.5005, 541.5008, 541.5011 to 541.5016, 541.5029. I.C.T. No. 28(P) 10% duty for imports from Burma.
	(6) Enzymes other than diastase of malt and diastase taka.	Preferential Revenue	%	50%	50%	R.I.T.C. No. 512.9101 to 512.9104, 512.9109(P), 541.7032. I.C.T. No. 28(P) 10% duty for imports from Burma.
	(7) Diastase of malt and diastase taka.	Preferential Revenue	60% (40% N)	50% (30% N)	50% (30% N)	R.I.T.C. No. 512.9109 (P) I.C.T. No. 28(P) Rate bound under GATT. 10% duty for imports from Burma.
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.					
		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Preferential Revenue.	60%	50%	50%	R.I.C.T. No. 541.6101 to 541.6103, 541.6109. I.C.T. No. 28(P) 10% duty for imports from Burma.
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:—					
	(1) Not elsewhere specified.	Preferential Revenue.	60%	50%	50%	R.I.T.C. No. 541.4002, 541.4007, 541.4008, 541.4011 to 541.4017, 541.4024, to 541.4027, 541.4039(P) I.C.T. No. 28(P) 10% duty for imports from Burma. (10% Sd; Nil P1) duty on Nicotine sulphate including solutions thereof not containing any other pesticide if imported in commercially pure form (Notification 176 dated the 23rd December, 1964).
	(2) Atropine sulphate and hyoscine hydrobromide.	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 534.4001, 541.4039 (P) I.C.T. No. 28(21)(P) Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
20·42— <i>contd.</i>	(3) Cocaine and its salts; alkaloids of opium and their derivatives; alkaloids of cinchona and alkaloids derived from other sources which are chemically identical with cinchona alkaloids.	Revenue	60%	..	..	R.I.T.C. No. 541·4004, 541·4005, 541·4003, 541·4006, 541·4018, 541·4021 to 541·4023. I.C.T. No. 28(8)(P), 28(11), 28(12). 10% duty for imports from Burma falling under I.C.T. no. 28(8); Nil duty for imports from Burma falling under I.C.T. No. 28(11) Goods under S.H's (1) and (3) similar in nature May be merged with S.H. (1) (S.T.A.).
XIII—OTHER ORGANIC COMPOUNDS.						
29·43	Sugars, chemically pure, other than sucrose, glucose, and lactose; sugar ethers, sugar esters and their salts, other than products of headings. Nos. 29·38/40, 29·41 and 29·42.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512·9200 I.C.T. No. 28(P). 10% duty for imports from Burma
29·44	Antibiotics—					
	(1) Not elsewhere specified.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541·3001, 541·3002(P), 541·3003 to 541·3004, 541·3006, 541·3007, 541·3019. I.C.T. No. 28(27)(P) Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(2) Crude penicillin.	Preferential Revenue	60% (26% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 541·3005(P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	(3) Penicillin in bulk other than crude penicillin.	Preferential Revenue	60% (26% N)	54% (20% N)	54% (20% N)	R.I.T.C. No. 541·3005(P) I.C.T. No. 28(26) Preferential margin under GATT reduced and rate bound at 30%. 10% duty for imports from Burma.
	(4) Penicillin and its products other than crude penicillin or penicillin in bulk	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 541·3005(P) I.C.T. No. 28(26A)(P) Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma
	(5) Crude chlortetracycline.	Preferential Revenue	60% (25% N)	50% (15% N)	50% (15% N)	R.I.T.C. No. 541·3002(P) I.C.T. No. 28(P) 10% duty for imports from Burma.
	Other organic compounds.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512·9900. I.C.T. No. 28(P) 10% duty for imports from Burma.

CHAPTER 30

Pharmaceutical Products

Notes.

1. For the purposes of heading No. 30·03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30·02 or 30·04 which are either:

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
- (b) Unmixed products suitable for such uses put up in measured doses or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:

(A) As unmixed products:

- (1) Unmixed products dissolved in water;
- (2) All goods falling in Chapter 28 or 29; and
- (3) Simple vegetable extracts falling in heading No. 13·03, merely standardised or dissolved in any solvent.

(B) As products which have been mixed:

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.

(C) As packings of a kind sold by retails; packings representing a quantity of less than 1000 adult doses of the product.

2. The headings of this Chapter are to be taken not to apply to:

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33·05);
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33·06); or
- (c) Medicated soap of all kinds (heading No. 34·01).

3. Heading No. 30·05 is to be taken to apply, and to apply only, to:

- (a) Sterile surgical catgut and similar sterile suture materials;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical haemostatics;
- (d) Opacifying preparations for X-ray examination and diagnostic reagents (excluding those of heading No. 30·02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
- (e) Dental cements and other dental fillings; and
- (f) First-aid boxes and kits.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered, organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:— (1) Not elsewhere specified	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 541·6201 to 541·6203, 541·6204 (P), 541·6209(P). I.C.T. No. 28(P). 10% duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
30.01— Contd.	(2) Organo-therapeutic glands or other organs, dried, whether or not powdered.	Revenue	60%	..	..	R.I.T.C. No. 541.6204(P), 541.6209(P). I.C.T. No. 87(P). 10% duty for imports from Burma. 40% duty on pancreas glands for the manufacture of Insulin under item 87 I.C.T. (Notification 132, dated 20-8-1965). Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.).
	(3) Dried human plasma	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 541.6201. I.C.T. No. 28(P) 28-A (F). 10% duty for imports from Burma
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 541.6301 to 541.6303, 541.6309(P), 541.6311 to 541.6318, 541.6329, 541.6331(P). I.C.T. No. 28 (P), 28A (P). 10% duty for imports from Burma.
	(2) Anti plague serum	..	Nil	..	..	R.I.T.C. No. 541.6309 (P). I.C.T. No. 28(13).
	(3) Microbial cultures (including ferments but excluding yeasts).	Revenue	60%	..	..	R.I.T.C. No. 541.6331 (P). I.C.T. No. 87 (P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (3) similar in nature. May be merged with S.H.'s. (1) (S.T.A.).
30.03	Medicaments (including veterinary medicaments):—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 541.7001, 541.7002, 541.7005, 541.7006, 541.7015, 541.7023, 541.7031, 641.7032, 541.7038, 541.7043, 541.7046, 541.7047, 541.7054, 541.7071, 541.7072, 541.7076, 541.7077, 541.7082, 541.7083, 541.7084, 541.4024, 541.5004, 541.5006, 541.5007, 541.7081(P), 541.7099(P) I.C.T. No. 28 (P), 28A(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
30.3 —contd.	(2) Penicillin and its products.	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 541.3005. I.C.T. No. 28(26A) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(3) Antibiotics and preparations which contain only one antibiotic and do not contain any other therapeutic ingredient but not including penicillin and its products.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541.3001, 541.3004 to 541.3006, 541.3007, 541.3019(P). I.C.T. No. 28(27) (P). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(4) Sulpha drugs and preparations which contain only one sulpha drug and do not contain other therapeutic ingredients.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541.7055 to 541.7058, 541.7061 to 541.7066, 541.7067(P). I.C.T. No. 28(28)(a)(P). Preferential margin reduced under GATT and rate bound at 30%. 10% duty for imports from Burma.
	(5) Mixtures of two or more antibiotics or sulpha-drugs and combinations of antibiotics and sulpha drugs, in any form, not containing other therapeutic ingredients.	Preferential Revenue	60% (30% N)	50% (20% N)	50% (20% N)	R.I.T.C. No. 541.30150 (P), 541.7067 (P), 541.7099(P), 541.7081(P). I.C.T. No. 28(P) 28A(P). 10% duty for imports from Burma.
	(6) Vitamins and Vitamin preparations (excluding fish liver oil) not containing other therapeutic ingredients.	Preferential Revenue	60% (20% N)	54% (14% N)	54% (14% N)	R.I.T.C. No. 541.6103, 541.1001 to 541.1008, 541.1011 to 541.1015, 541.1019. I.C.T. No. 28(28)(b) (P). Preferential margin on Vitamins A & C and Vitamin preparations (excluding fish liver oils) reduced under GATT and rate bound at 30%. 10% duty for imports from Burma.
	(7) Acetyl salicylic acid in tablets or in powder; Atropine sulphate; Hyoscine hydrobromide; Phenobarbital.	Preferential Revenue	60% (30% N)	54% (24% N)	54% (24% N)	R.I.T.C. No. 541.7004, 541.4001, 541.7099(P). I.C.T. No. 28(21) (P). Preferential margin reduced under GATT and rate bound 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
30.03— <i>contd.</i>	(8) Cocaine and its salts ; alkaloids of opium and their derivatives; alkaloids extracted from cinchona bark including quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	Revenue	60%	..	..	R.I.T.C. No. 541·4004, 541·4005, 541·4015, 541·4021, 541·4003, 541·4022, 541·4023. I.C.T. No. 28(8) (P), 28(11)(P), 28(12) (P). 10% duty for imports from Burma falling under I.C.T. No. 28(8); nil duty for imports from Burma falling under I.C.T. No. 28(11). <i>Note.</i> —The articles covered by S. H's. (2) to (8) are not normally imported in retail packing which would bring them under this Chapter. S. H's (1) to (8) may be merged. (S.T.A.)
	(9) Medicinal contraceptives.	Preferential Revenue	60% (10% N)	50% (Nil N)	50% (Nil N)	R.I.T.C. No. 541·7021, 541·7022 I.C.T. No. 28 (P), 28A (1'). 10% duty for imports from Burma.
	(10) Drugs and medicines containing spirit.	Preferential Revenue	Rs. 14·40 per litre or 60% whichever is higher plus Rs. 5·00 per litre.	Rs. 13·50 per litre or 50% whichever is higher plus Rs. 5 per litre.	Rs. 13·50 per litre or 50% whichever is higher plus Rs. 5 per litre.	R.I.T.C. No. 541·7036, 541·7028, 541·7085. I.C.T. No. 22(5)(b). Duty equivalent to the rate at which excise duty is leviable (at the plate of importation) for imports from Burma.
30·04	Wadding, gauze, bandages and similar articles (for example, dressings adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in note 3 to this Chapter.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 541·9101 to 541·9105, 541·9109. I.C.T. No. 77(2) (P). Rate bound under GATT. 10% duty for imports from Burma.
30·05	Other pharmaceutical goods:— (1) Not elsewhere specified	Revenue	60% (25% N)	..	..	R.I.T.C. No. 541·9901, 541·9902, 541·9904, 541·9905. I.C.T. No. 77(2) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 541·9903. I.C.T. No. 28 (P), 28A (P). 10% duty for imports from Burma.

CHAPTER 31
Fertilisers and allied chemicals

Notes :

1.—Heading No. 31·02/05 includes the following :—

- (A) Goods which answer to one or other of the descriptions given below :
- (i) Sodium nitrate containing not more than sixteen decimal three per cent by weight of nitrogen;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Ammonium sulphonitrate, whether or not pure;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil;
 - (viii) Urea containing not more than forty-five per cent by weight of nitrogen.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1(A) (ii) or (vii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
- (E) Goods which answer to one or other of the description given below :
- (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0·2 per cent by weight of fluorine.
- (F) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (G) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (H) Goods which answer to one or other of the descriptions given below :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
 - (iii) Potassium chloride, whether or not pure, except as provided in Note 4(c) below;
 - (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K_2O ;
 - (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K_2O .
- (I) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
2. Ammonium phosphates containing not less than six milligrams of arsenic per kilogram are to be classified in heading No. 31·02·05.
3. For the purposes of the quantitative criteria specified in Notes 1(A), 1(E), 1(H) and 2 above, the calculation is to be made on the dry anhydrous product.
4. This Chapter does not cover:
- (a) Animal blood of heading No. 05·15;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1(A), 1(E), 1(H) and 2 above); or
 - (c) cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 33·19; optical elements of potassium chloride (heading No. 90·01/02).
5. For the purpose of classification under the heads 31·01, 31·02/05(2), 31·02/05(3), 31·02/05(6), the products should be imported in a form clearly indicative of their use only as fertilisers.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
31·01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together but not chemically treated.	..	Nil	..	..	R.I.T.C. No. 271·1001, 271·1009. I.C.T. No. 35(P).
31·02/05	Mineral or chemical fertilisers, nitrogenous, phosphatic or potassic; other fertilisers; ammonium phosphate:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 561·1001, 561·1003, 561·1009, 561·2901, 561·2909, 561·3009(P), 561·9001, 561·9009(P). I.C.T. No. 28(P). 10% duty for imports from Burma. Nil duty on "Urea" for use as a manure falling under item No. 28 I.C.T. (Notification 177, dated 13th July, 1963, Nil duty on 'Ammonium Phosphate' for use as a manure falling under item No. 28 I.C.T. (Notification 216- dated 28th September, 1957. <i>Note.</i> —This sub-heading includes other fertilisers falling under I.C.T. No. 35. Imports are negligible. Notification suggested.
	(2) Ammonium sulphate, potassium sulphate containing not more than 52% by weight of potassium oxide (K ₂ O), and Kainite salts.	..	Nil	..	..	R.I.T.C. No. 561·1002, 561·3003, 561·3009(P). I.C.T. No. 35 (P).
	(3) Sodium nitrate containing not more than 16% by weight of nitrogen.	..	Nil	..	..	R.I.T.C. No. 271·2000. I.C.T. No. 35(1). Rate bound under GATT.
	(4) Basic slag	Revenue	60%	..	..	R.I.T.C. No. 561·2100. I.C.T. No. 87 (P). 10% duty for imports from Burma. Imports under S. H. (4) negligible. May be merged with S. H. (1) (S.T.A.)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
	2	3	4	5	6	7
31·02/05— <i>contd.</i>	(5) Potassium chloride	Revenue	60%	..	..	R.I.T.C. No. 561·3001, 561·3002. I.C.T. 28(8) (P). 10% duty for imports from Burma. Nil duty for use as manure (Notification 216 dated 28th Sept, 1957).
	(6) Composite fertilisers, wholly nitrogenous, phosphatic or potassic.		Nil	..	..	R.I.T.C. No. 561·1009, 561·2909, 561·3009(P). I.C.T. No. 35 (P).

CHAPTER 32

Tanning and dyeing extracts ; tannins and their derivatives ; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks

Notes :

1. This Chapter does not cover :
 - (a) Separate chemically defined elements and compounds (except those falling within heading No. 32·04 or 32·05, inorganic products of a kind used as luminophores (heading No. 32·07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32·09 ; or
 - (b) Tannates and other tannin derivatives of products falling within headings Nos. 29·38/40 to 39·42, 29·44 or 35·01/06.
2. Heading No. 32·05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32·05, 32·06 and 32·07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32·09.
4. Heading No. 32·09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39·01 to 39·06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colour distempers.
6. The expression "stamping foils" in heading No. 32·09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (for example, gold or aluminium), or pigment, deposited on paper, artificial plastic material or other support.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
32·01	Tanning extracts of vegetable origin:—					
	(1) Not elsewhere specified	Revenue	40%			R.I.T.C. No. 532·4002 to 532·4005 I.C.T. No. 13(P). Nil duty for imports from Burma.
	(2) Gam	Preferential Revenue	60%		50%	R.I.T.C. No. 532·4001 I.C.T. No. 13(2)(P) 5% duty for imports from Burma. Goods under S.H.'s (1) and (2) are similar in nature. May be merged with S.H. (1) (S.T.A.).
32·02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:—					
	(1) Not elsewhere specified	Revenue	40%	..	..	R.I.T.C. No. 532·5001(P), 532·5009(P). I.C.T. No. 13(P) Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
30·02— <i>contd.</i>	(2) Tannins and tannic acid in pure form.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 532·5001(P), 532·5009(P) I.C.T. No. 28(P). 10% duty for imports from Burma.
	113 Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin):—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 532·3000. I.C.T. No. 13(P). Nil duty for imports from Burma.
	(2) Artificial bates for pre-tanning.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 512·9101. I.C.T. No. 28(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) are similar in nature. May be merged with S.H. (1) (S.T.A.).
12·04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 532·1009(P). I.C.T. No. 13(P). Nil duty for imports from Burma.
	(2) Cochineal	Revenue	60% (20% N)	..	..	R.I.T.C. No. 532·1009(P). I.C.T. No. 13(8). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Food colours (other than synthetic) ; chlorophyl and lac-dye.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 532·1002, 532·1003, 532·1009(P). I.C.T. No. 30(P). 10% duty for imports from Burma.
	(4) Cutch	Preferential Revenue	60%	..	50%	R.I.T.C. No. 532·1001. I.C.T. No. 13(2)(P). 5% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo.					
	(1) Not elsewhere specified	Preferential Revenue	100%	90%	..	No R.I.T.C. I.C.T. No. 30 (P). 10% duty for imports from Burma
	(2) Acid dyes, (Azo) (excluding Reactive dyes).	Protective (Upto 31-12-67)	60%	..	..	R.I.T.C. No. 534.1101, 534.1109, 534.1119, 534.1129, 534.1139, 534.1149, 534.1159, 534.1169, 534.1179. I.C.T. No. 30(16)(P).
	(3) Acid dyes, other than Azo (excluding reactive dyes).	Revenue	60% (12% N)	..	..	R.I.T.C. No. 534.1209, 534.1219, 534.1229, 534.1239, 534.1251, 534.1252, 534.1253 to 534.1255, 534.1259, 534.1269, 534.1271, 534.1272, 534.1279, 534.1301 to 534.1308, 534.1311 to 534.1318, 534.1321 to 534.1325, 534.1339. I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(4) Basic dyes (Azo)	Revenue	60% (20% N)	..	..	R.I.T.C. No. 534.2100. I.C.T. No. 30(13) (P). Rate bound under GATT. Nil duty for imports from Burma.
	(5) Basic dyes, other than Azo	Revenue	60% (12% N)	..	..	R.I.T.C. No. 534.2201, 534.2209, 534.2219, 534.2221, 534.2229, 534.2231 to 534.2233, 534.2239, 534.2241, 534.2242, 534.2249, 534.2251, 534.2259, 534.2269, 534.2279. I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(6) Direct dyes (Azo) (excluding reactive dyes).	Protective (Upto 31-12-67)	60%	..	..	R.I.T.C. No. 534.3101, 534.3109, 534.3119, 534.3121, 534.3129, 534.3139, 534.3141, 534.3149, 534.3159, 534.3169, 534.3179. I.C.T. No. 30(16)(P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
32.05— contd.	(7) Direct dyes other than Azo, (excluding reactive dyes).	Revenue	60% (12% N)	..	..	R.I.T.C. No. 534.3209, 534.3219, 534.3229, 534.3239, 534.3249, 534.3259, 534.3269, 534.3279. I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(8) Sulphur dyes of colours other than black.	Revenue	60% (20% N)			R.I.T.C. No. 534.3309, 534.3319, 534.3329, 534.3339, 534.3349, 534.3359, 534.3369. I.C.T. No. 30(13)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(9) Sulphur black	Protective (Upto 31-12-67).	60%			R.I.T.C. No. 534.3371, 534.3379 I.C.T. No. 30(16)(P).
	(10) Disperse dyes (Azo)	Revenue	60% (20% N)	..	..	R.I.T.C. No. 534.4009(P), 534.4019(P), 534.4029(P), 534.4039(P), 534.4049(P), 534.4059(P), 534.4069(P), 534.4079(P), 534.4085(P). I.C.T. No. 30(13)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(11) Disperse dyes, of other than Azo.	Revenue	60% (12% N)			R.I.T.C. No. 534.4001, 534.4009 (P), 534.4011, 534.4019(P), 534.4021 to 534.4025, 534.4029(P), 534.4031 to 534.4034, 534.4039 (P), 534.4041 to 534.4048, 534.4049(P), 534.4059(P), 534.4069(P), 534.4079(P), 534.4081(P) to 54.4085(P). I.C.T. No. 30(1)(c). Rate bound under GATT. Nil duty for imports from Burma.
	(12) Alizarine red, alizarine moist exceeding 20 per cent, and azo mordant dyes.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 534.6029, (P), 534.6021, 534.6009(P), 534.6019(P), 534.6039(P), 534.6049(P), 534.6059(P), 534.6069(P), 534.6079(P). I.C.T. No. 30(13)(P). Rate bound under GATT. Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
32.05— <i>contd.</i>	(13) Mordant dyes, excluding those covered by Sub-head 12.	Revenue	60% (12% N)	..	..	R.I.T.C. No. 534.6009(P), 534.6019(P), 534.6039(P), 534.6059(P), 534.6079(P). I.C.T.No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(14) Reactive dyes (Acid Azo and direct Azo type).	Protective (Upto 31-12-67).	60%	..	..	R.I.T.C. No. 534.7109(P), 534.7119(P), 534.7139(P), 534.7159(P), 534.7179(P). I.C.T. No. 30(16) (P).
	(15) Reactive dyes (Azo) [excluding those of sub-heading 14].	Revenue	60% (20%N)	..	..	R. I. T. C. No. 534.7109(P), 534.7119(P), 534.7139(P), 534.7159(P), 534.7179(P). I.C.T. No. 30(13)(P). Rate bound under GATT Nil duty for imports from Burma.
	(16) Reactive dyes, other than Azo.	Revenue	60% (12% N)	..	..	R. I. T. C. No. 534.7109(P), 534.7119(P), 534.7139(P), 534.7159(P), 534.7179(P). I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(17) Rapid fast colours, rapidogens and rapidazols.	Protective (Upto 31-12-67).	60%	..	..	R.I.T.C. No. 534.7409, 534.7419, 534.7429, 534.7439, 534.7449, 534.7459, 534.7469, 534.7479. I.C.T. No. 30(15)(P).
	(18) Vat dyes (Fast)	Revenue	60%	..	..	R. I. T. C. No. 534.8101(P), 534.8102(P), 534.8109(P), 534.8111(P), 534.8112(P), 534.8119(P), 534.8121(P), 534.8129(P), 534.8131(P), 534.8132(P), 534.8139(P), 534.8141(P), 534.8147(P), 534.8149(P), 534.8151(P), 534.8152(P), 534.8154(P), 534.8159(P), 534.8161(P) to 534.8163(P), 534.8169(P), 534.8171(P) to 534.8174(P), 534.8179(P), 534.8189(P). I.C.T. No.130(1)(a). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
32.05— contd.	(19) Vats, powder	Revenue	60% (20% N)	..	..	R. I. T. C. No. 534·8101(P), 534·8102(P), 534·8109(P), 534·8111(P), 534·8112(P), 534·8119(P), 534·8121(P), 534·8129(P), 534·8131(P), 534·8132(P), 534·8139(P), 534·8141(P) to 534·8147(P), 534·8149(P), 534·8151(P), 534·8152(P) to 534·8154(P), 534·8159(P), 534·8161(P), to 534·8163(P), 534·8169(P), 534·8171(P) to 534·8174(P), 534·8179(P), 534·8189(P). .C.T. No. 30(13)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(20) Solubilised vats	Protective (Upto 31-12-67)	60%	..	..	R.I.T.C. No. 534·8309, 534·8319, 534·8329, 534·8339, 534·8349, 534·8359. 534·8369. 534·8379. I.C.T. No. 30(15)(P)
	(21) Ingrain dyes, excluding rapid fast colours, rapid- ogens and rapidazols.	Revenue	60% (12% N)	..	..	R.I.T.C. No. 534·9300. I.C.T. No. 30(1)(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(22) Pigment dyestuffs, sol- vent dyes and food dyes.	Preferential Revenue.	100%	90%	..	R.I.T.C. No. 533·3101, 533·3102, 533·3207, 533·3208, 534·5209, 534·5219, 534·5229, 534·5239, 534·5249, 534·5259, 534·5269, 534·4279, 534·5301, 534·5309, 534·5319, 534·5321, 534·5329, 534·5339, 534·5341, 534·5349, 534·5351, 534·5359, 534·5369, 534·5379, 534·9101, 534·9109, 534·9119, 534·9121, 534·9122, 534·9129, 534·9139, 534·9141, 534·9149, 534·9159, 534·9169, 534·9179. I.C.T. No. 30(P). 10% duty for imports from Burma.
	(23) Optical bleaching agents	Preferential Revenue.	60%	50%	50%	R.I.T.C. No. 534·9200. I.C.T. No. 28(P). 10% duty for imports from Burma.
	(24) Natural Indigo	Revenue	40%	..	..	R.I.T.C. No. 534·9400. I.C.T. No. 13(P). Nil duty for imports from Burma.
32.06	Colour lakes	Preferential Revenue.	100%	90%	..	R.I.T.C. No. 534·5100. I.C.T. No. 30(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of articles	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks.
			Standard	UK	Other Preferential Areas	
1	2	3	4	5	6	7
32.07	Other colouring matter; inorganic products of a kind used as luminophores :—					
	(1) Not elsewhere specified	Preferential Revenue	100%	90%	..	R.I.T.C. No. 533.1019(P), 533.1011, 533.1001, 533.3103(P). I.C.T. No. 30(P). 10% duty for imports from Burma.
	(2) Lithopone	Preferential Revenue	60% (30% N)	54% (24% N)	..	R.I.T.C. No. 533.1002. I.C.T. No. 30(12). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Red lead, genuine moist and reduced moist.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 533.1910(P). I.C.T. No. 30(2)(P). 10% duty for imports from Burma.
	(4) Red lead, reduced dry; white lead and zinc white, genuine moist or reduced dry or moist.	Revenue	60%	..	..	R.I.T.C. No. 533.1019(P). I.C.T. No. 30(3) (a), (b), (c), (d). 10% duty for imports from Burma. Goods under S.Hs (3) and (4) are similar in nature. May be merged (S.T.A.).
	(5) Raw ultramarine blue .	Revenue	60%	..	..	R.I.T.C. No. 533.1019 (P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(6) Ultramarine blue in packing of 453 grams and over	Preferential Revenue	60% (30% or Rs. 16.70 per quintal whether is higher. N)	54% (24% N)	..	R.I.T.C. No. 533.1003(P). I.C.T. No. 30(2) (cc) (i). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(7) Ultramarine blue, in packings of 226 grams and over but less than 453 grams	Preferential Revenue	60% (30% or Rs. 22.10 per quintal whichever is higher. N)	54% (24% N)	..	R.I.T.C. No. 533.1003(P). I.C.T. No. 30(2) (cc) (ii). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(8) Ultramarine blue in packings of 113 grams and over but less than 226 grams	Preferential Revenue	60% (30% or Rs. 33.46 per quintal whichever is higher. N)	54% (24% N)	..	R.I.T.C. No. 533.1003(P). I.C.T. No. 30(2)(cc)(iii). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma.
	(9) Ultramarine blue, in packings of less than 113 grams	Preferential Revenue	60% (30% or Rs. 47.20 per quintal whichever is higher. N)	54% (24% N)	..	R.I.T.C. No. 533.1003(P). I.C.T. No. 32(2)(cc)(iv). Preferential margin reduced under GATT and rate bound. 10% duty for imports from Burma. Goods under S.H's (5), (6), (7), (8) and (9) are similar in nature. May be merged (S.T.A.).

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling, and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes :—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 533.3104, 533.3105, 533.3106(P), 533.3107. I.C.T. No. 87 (P). 10% duty for imports from Burma.
	(2) Liquid gold including liquid lustres containing chemically combined gold.	Revenue	100%	..	..	R.I.T.C. No. 533.3106(P). I.C.T. No. 28 (7A). 10% duty for imports from Burma.
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail :—					
	(1) Not elsewhere specified	Preferential Revenue	100%	90%	..	R.I.T.C. No. 533.3202(P) to 533.3205 (P), 533.3206, 533.3211(P), 533.3212(P), 533.3219(P). I.C.T. No. 30(P). 10% duty for imports from Burma.
	(2) Paints, varnishes, lacquers, distempers, enamels, and pigments containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	Preferential Revenue	100% (24% N)	100% (24% N)	..	R.I.T.C. No. 533.3202(P) to 533.3205 (P), 533.3207, 533.3211 (P), 533.3212(P), 533.3213 (P), 533.3219 (P) I.C.T. No. 30(11)(P) Rate bound under GATT. 10% duty for imports from Burma.
	(3) Varnish not containing dangerous petroleum within the meaning of Indian Petroleum Act, 1934.	Revenue	60%	..	..	R.I.T.C. No. 533.3213 (P). I.C.T. No. 30(4)(P). 10% duty for imports from Burma.
	(4) Stamping foils.	Revenue	60%	..	..	R.I.T.C. No. 533.3221. I.C.T. No. 87(P) 10% duty for imports from Burma.
	(5) Dyes in forms or packings of a kind sold by retail.	Preferential Revenue	The rate applicable to the products when not put up in such forms or packings.			R.I.T.C. No. 533.3201. I.C.T. No. Item Corresponding.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Cod numbers and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
32.10/11	Artists', student, and sign-board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories; prepared driers.	Preferential Revenue	100	90%	..	R.I.T.C. No. 533.3300, 533.34 00. I.C.T. No. 30(P). 10% duty for imports from Burma.
32.12	Glaziers' putty, grafting putty; painters' fillings, stopping and sealing pastes, and similar mastics, including resin mastics and cements.	Revenue	60%	..	..	R.I.T.C. No. 533.3500. I.C.T. No. 87(P). 10% duty for imports from Burma.
32.13	Writing ink, printing ink and other inks.	Revenue	D			R.I.T.C. No. 533.2009, 895.910 533.2001 to 533.2003, 895.910 I.C.T. No. 30(6) (60%), 45(5 (100%), 87(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 30(6); 10% duty for imports from Burma falling under I.C.T. No. 87.

CHAPTER 33

Essential oils and resinoids ; perfumery, cosmetics and toilet preparations.

Notes:

1. This Chapter does not cover:

- (a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (heading No. 22.09);
- (b) Soap falling within heading No.34.01; or
- (c) Spirits of turpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, *inter alia* to products (whether or not mixed), other than those of heading No. 33.05 suitable for use as perfumery, cosmetics or toilet preparations put up in packings of a kind sold by retail for such use.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
33.04/03	Essential oils terpenaceous or not; concretes and absolutes; resinoids; terpenic by-products of the distillation of essential oils; concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration.					
	(1) Not elsewhere specified	Revenue (Pr.)		D		R.I.T.C. No. 551.1001, 551.1003 to 551.1008, 551.1011 to 551.1018, 551.1021, 551.1023 to 551.1028, 551.1031 to 551.1034, 551.1039, 551.1041, 551.2100, 551.2201, 551.2209. I.C.T. No. 27 (100%), 31(1) (100% Sd. 90% Pl), 31(2) (P) (100%), 31(5)(P) (100%). 102% duty for imports from Burma. 40% duty on 'Dementholised Peppermint oil' under item 31(2) I.C.T. (Notification 60 dt. 30-4-65).
	(2) Natural essential oils of bergamot and lemon	Revenue	100% (25% N)	..	..	R.I.T.C. No. 551.1002, 551.1022. I.C.T. No. 31(2)(P). Rate bound under GATT. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Cod numbers and rem
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
33.04	Mixtures of two or more odorous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 551.2301, 551.2302, 551.2309(P). I.C.T. No. 31(3)(P), 31(5)(P). 10% duty for imports from Burma.
	(2) Perfumed spirits	Revenue	Rs. 13.20 per litre or 25% whichever is higher plus 1/4th of total duty.	..	..	R.I.T.C. No. 551.2309(P). I.C.T. No. 22(5)(c) Rate bound under GATT.
	(3) Spirituous solutions (excluding perfumed spirits of sub-heading 2).	Revenue	Rs. 60.00 per litre or 170% whichever is higher plus Rs. 5.00 per litre.			R.I.T.C. No. 551.239(P). I.C.T. No. 22(4)(b)(P). Duty equivalent to the rate at which excise duty is leviable at the place of importation for imports from Burma.
33.05	Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal uses.	Revenue (Pr.)			D	R.I.T.C. No. 551.2401, 551.2409; 551.2411. I.C.T. No. 22(4)(b)(P) (Rs. 60/- per litre or 170% whichever is higher + Rs. 5/- per litre), 22(5)(b)(P) (Rs. 14/40 per litre or 60% whichever is higher + Rs. 5/- per litre Sd; Rs. 13/50 per litre or 50% whichever is higher + Rs. 5/- per litre), Rs. 28(P)(60% Sd; 50% Pl), 28A (P) (60% Sd; 50% Pl), 31(5)(P) (100%). 10% duty for imports from Burma falling under I.C.T. No. 28, 28A and 21(5); duty equivalent to the rate at which excise duty is leviable (at the place of importation) for imports from Burma falling under I.C.T. No. 22(4)(b) and 22(5) (b).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
33-06	Perfumery cosmetics and toilet preparations.					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.C.T. No. 553.0031, 553.0002, 553.0003, 553.0004, 553.0005, 553.0006, 553.0007, 553.0008, 553.0011 to 553.0019, 553.0029, 553.0031, 553.0039. I.C.T. No. 28(14)(P) (100%), 31(5)(P)(100%). 10% duty for imports from Burma.
	(2) Tooth paste, tooth powder, talcum powder and shaving cream.	Revenue	100% (30% N)	..	..	R.I.T.C. No. 553.0014, 553.0012, 553.0011, 553.0004. I.C.T. No. 28(30)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Spirituous preparations.	Revenue	Rs. 60.00 per litre or 170% whichever is higher plus Rs. 5.00 per litre.	..	..	R.I.T.C. No. 553.0001, 553.0007 553.0019, 553.0041, 553.0049 I.C.T. No. 22(4)(b)(P). Duty equivalent to the rate at which excise duty is leviable (at the place of importation) for imports from Burma.

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles modelling pastes and "dentals waxes"

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined compounds; or
 - (b) Dentrifices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
 2. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers, or medicaments).
 3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
 4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to :
 - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (C) Mixtures of waxy consistency not emulsified or containing, solvents with a basis of one or more waxes, and containing fats resins, mineral substances or other materials.
- The heading is to be taken not to apply to:
- (a) Waxes falling within heading No. 27.13; or
 - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
34.01	Soap, including medicated soap					
	(1) Not elsewhere specified.	Revenue	100%			R.I.T.C. 554.1001, 554.1002, 554.1003, 554.1009, 554.1011, 554.1013, 554.1019. I.C.T.No. 32, 32(1), 32(2). 10% duty for imports from Burma falling under I.C.T. No. 32 and 32(1); Rs. 2.95 per quintal duty for imports from Burma falling under I.C.T. No. 32(2).
	(2) Shaving soap.	Revenue	100% (30% N)			R. I. T. C. No. 554 1012. I.C.T. No 28(30)(P). Rate bound under GATT. 10% duty for imports from Burma. Goods under S. H's (1) and (2) are similar in nature. May be merged with S. H. (1)(S.T.A.).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
34.02	Organic surface-active agents; surface-active preparations, and washing preparations, whether or not containing soap.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 554.2001, 5540.2002, 554.2009, 554.2011. I.C.T. No. 28(P). 10% duty for imports from Burma.
34.03	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals :—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 332.5000. I.C.T. No. 87(P). 10% duty for imports from Burma. Duty of 27% on graphite grease should be maintained by a Notification.
	(2) Lubricating greases	Revenue	60% (27% N)	..	..	R.I.T.C. No. 332.5000. I.C.T. No. 15(9)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Lubricating oil containing less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, flashing above 200° F.	Revenue	40%	..	..	R.I.T.C. No. 332.5000. I.C.T. No. 27(8)(P). Nil duty for imports from Burma.
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.	Revenue	60%	..	..	R.I.T.C. No. 599.7100. I.C.T. No. 87(P). 10% duty for imports from Burma.
34.05	Polishes and creams, for footwear, furniture or floors, metals polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04.	Revenue	100%	..	..	R.I.T.C. No. 554.3001, 554.3002, 554.3003, 554.3009. I.C.T. No. 32(3)(P). 10% duty for imports from Burma.
34.06	Candles, tapers, night-lights and the like.	Revenue	100%	..	..	R.I.T.C. No. 899.3100. I.C.T. No. 32(4). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "Dental wax" or as "Dental impression compounds" in plates, horseshoe shapes, sticks and similar forms. :-					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 599.9100(P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Preparations of a kind known as "dental wax" or as "dental impression compounds".	Revenue	60% (25% N)	..	..	R.I.T.C. No. 599.9100(P). I.C.T. No. 77(2)(P). Rate bound under GATT 10% duty for imports from Burma.

CHAPTER 35

Albuminoidal substances; glues

Notes.

This Chapter does not cover:

- (a) Protein substances put up as medicaments (heading No. 30·03); or
 (b) Gelatin postcards and other products of the printing industry (Chapter 40).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
35.01/06	The following substances and their derivatives, namely casein, albumins, gelatin (whether or not coloured or surface-worked), peptones and other protein substances; isinglass; hide powder; dextrans; soluble or roasted starches; glues not elsewhere specified:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 599·5302, 599·5303, 599·5401, 599·5409, 599·5501, 599·5509, 599·5609, 599·5701, 599·5702, 599·5709, 599·5901, 599·5909, 599·5911. I.C.T. No. 11(4)(60%), 16(2)(100%), 33(60%), 33(1)(60%), 87(P)(60%). Nil duty for imports from Burma falling under I.C.T. No. 33(1); 10% duty for imports from Burma falling under I.C.T. No. 16(2), 33 and 87.
	(2) Lactic casein	Revenue	60%	..	..	R.I.T.C. No. 599·5301, I.C.T. No. 87(P). 10% duty for imports from Burma,
	(3) Gelatin refined	Revenue	100%	..	..	R.I.T.C. No. 599·5502. I.C.T. No. 21(P)(100%), 21(1)(P), (100%) 10% duty for imports from Burma NOTE: This sub-heading includes pharmaceutical and photographic gelatins, which are essential raw materials for these industries. Government may consider fixing an appropriate rate of duty for all these goods, treating them as industrial raw materials.
	(4) Peptones and derivatives	Preferential Revenue	60%	50%	50%	R.I.T.C. No 599·5601, 599·5602. I.C.T. No 28 (P). 10% duty for imports from Burma. Goods under S. H's (1) and (4) similar in nature. May be merged with S. H (1) (S.T.A.).

CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below
2. Heading No. 36.07/08 is to be taken to apply only to:
 - (a) Metaldehyde, hexamethylene tetraimine and similar substances, put up in forms (for example, tablets sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels in solid or semi-solid form;
 - (b) Liquid fuel (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres; and
 - (c) Resin torches, fire lighters and the like.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
36.01/04	Propellant powders; prepared explosives; mining, blasting and safety fuses; percussion and detonating caps; igniters; detonators.	Revenue				R.I.T.C. No. 571.1101 571.1102, 571.1109, 571.1201, 571.1202, 571.1209, 571.2201 to 571.2204. I.C.T. No. 34 (100%), 34(1)(P) (60%). 35% duty on explosives specially adapted for use in coal mines and included in the list of "permitted explosives". (Notification 46 dt. 15-2-58). 20% duty for imports from Burma falling under I.C.T. No. 34; 10% duty for imports from Burma falling under I.C.T. No. 34(1).
36.05	Pyrotechnic articles (for example, fire-works, railway fog signals, amorces, rain rockets):—					
	(1) Not elsewhere specified.	Revenue	100%			R.I.T.C. No. 571.3002, 571.3009 (P). I.C.T. No. 34(3)(P). 20% duty for imports from Burma
	(2) Fog signals.	Revenue	60%			35% duty on fire works specially designed for the use of aircraft (Notification 142 dt. 10-5-58). R.I.T.C. No. 571.3001, 571.300 (P.) I.C.T. No. 34(1)(P), 34(3)(P). 10% duty for imports from Burma.
36.06	Matches	Revenue	100%			R.I.T.C. No. 899.3201, 899.3209, I.C.T. No. 34(4).
36.07/08	Pyrophoric alloys in all forms including ferro-cerium; other combustible preparations and products.	Revenue	60%			R.I.T.C. No. 599.9301, 599.9309, 899.3300. I.C.T. No. 87(P). 10% duty for imports from Burma.

CHAPTER 37

Photographic and cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap materials

2. Heading No. 37·08 is to be taken to apply to:

(a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and

(b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
37·01/02	Plates and film, sensitised, unexposed :—					
	(1) Not elsewhere specified.	Preferential Revenue.	100%	90%	..	R.I.T.C. No. 862·4102, 862·4202. I.C.T. No. 77(5)(P). 10% duty for imports from Burm.
	(2) X-Ray film in the flat or in rolls.	Preferential Revenue	100% (60% N)	90% (50% N)	..	R.I.T.C. No. 862·4101. I.C.T. No. 77(5)(P). 10% duty for imports from Burma.
	(3) Cinematograph film.	Revenue	15 paise per linear metre	..	..	R.I.T.C. No. 862·4201. I.C.T. No. 29. 5% duty for imports from Burma.
37·03/05	Sensitised paper, paper board and cloth (including those used in X-Ray work, electrocardiography, recording and photo-copying), unexposed or exposed but not developed; sensitised plates and film, exposed, whether or not developed, negative or positive :—					
	(1) Not elsewhere specified.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 862·4300, 862·4402 (P), 862·4500(P). I.C.T. No. 77(5)(P) 10% duty for imports from Burma.
	(2) Photo-litho and lithographic artwork negatives films (exposed films negatives) and positives on glass plates.	Preferential Revenue	100% (35%)	90% (35% N)	..	R.I.T.C. No. 862·4402(P), 862·4500(P). I.C.T. No. 77(5)(P)
	(3) Cinematograph film of width not exceeding 9·5 millimetres exposed but not developed.	Revenue	Rs. 1/60 per linear metre (33 Paise per linear metre N)	..	..	R.I.T.C. No. 862·4401(P). I.C.T. No. 29(1)(P). 20% duty for imports from Burma.
	(4) All other cinematograph film, exposed but not developed.	Revenue	Rs. 1·60 per linear metre	..	..	R.I.T.C. No. 862·4401(P). I.C.T. No. 29(1)(P). 20% duty for imports from Burma
	(5) Film strips and film slides of educational character.	Preferential Revenue	100% (Nil. N)	90% (Nil N)	..	R.I.T.C. No. 862·4500(P). I.C.T. No. 77(5)(P). 10% duty for imports from Burma.

IC9

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
37.06/67	Cinematograph film, exposed and developed, negative or positive :-					
	(1) Not elsewhere specified.	Revenue	Rs. 1.60 per linear metre	..	..	R.I.T.C. No. 863.0100(P), 863.0901(P), 863.0909(P). I.C.T. No. 29(1)(P). 20% duty for imports from Burma.
	(2) Cinematograph film of a predominantly educational character.	Revenue	Rs. 1.60 per linear metre (Nil N)	..	..	R.I.T.C. No. 863.0100(P), 863.0901(P), 863.0909(P). I.C.T.No. 29(1)(P). 20% duty for imports from Burma.
	(3) Cinematograph films of width not exceeding 9.5 millimetres exposed, whether or not developed.	Revenue	Rs. 1/60 per linear metre (33 paise per linear metre N)	..	..	R.I.T.C. No. 863.0100(P), 863.0901(P), 863.0909(P) I.C.T No. 29 (1)(P). 20% duty for imports from Burma.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography.	Preferential Revenue	D	..	..	R.I.T.C. No. 862.3001, 862.3002. I.C.T. No. 28(P) (60% Sd, 50% PI/77(5)(P) (100% Sd, 90% PI. 10% duty for imports from Burma.

CHAPTER 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38·01·03);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38·11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire extinguishing grenades (heading No. 38·17);
 - (4) Products specified in Note 2(a), 2(c), 2(d) or 2(f) below.
 - (b) Medicaments (heading No. 30·03).
- Heading No. 38·19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Schedule—
- (a) Cultured crystals (other than optical elements weighing not less than two and half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals);
 - (b) Fusel oil;
 - (c) Ink removers put up in packings for sale by retail;
 - (d) Stencil correctors put in packing for sale by retail;
 - (e) Ceramic firing testers, fusible (for example, Seger cones);
 - (f) Plasters specially prepared for use in dentistry; and
 - (g) Mixed alkylenes with a very low degree of polymerisation.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
38.01/03	Artificial and colloidal graphite other than suspensions in oil; animal black (for example, bone black and ivory black) including spent animal black; activated carbon (de-colourising, depolarising or adsorbent); and activated natural mineral products such as activated diatomite, activated clay and activated bauxite:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 599·7200(P), 599·7300, 599·9202. I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Artificial graphite (other than colloidal).	Preferential Revenue	60% 40% N)	..	50% (30% N)	R.I.T.C. No. 599·7200(P). I.C.T. No. 30(5)(P). 10% duty for imports from Burma.
	(3) Activated carbon	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 599·9201. I.C.T. No. 28(P). 10% duty for imports from Burma.
83.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification.	Revenue	60%	..	..	R.I.T.C. No. 521·3000. I.C.T. No. 87(P). 10% duty for imports from Burma.

III

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
38.05/06	Tall oil; concentrated sulphite lye.	Revenue	60%	..	..	R.I.T.C. No. 599·6100, 599·6200. I.C.T. No. 87(F). 10% duty for imports from Burma.
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol).	Revenue	60%	..	..	R.I.T.C. No. 599·6301, 599·6302, 599·6303, 599·6304. I.C.T. No. 30(4)(P). 10% duty for import from Burma.
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39·05, rosin spirit and rosin oils:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 599·6411, 599·6409. I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Rosin.	Preferential Revenue	60% (24% N)	..	60% (24% N)	R.I.T.C. No. 599·6401. I.C.T. No. 13(9). Preferential margin eliminated under GATT and rate bound at 24%. Nil duty for imports from Burma.
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38·18); wood creosote; wood naphtha; acetone oil:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 599·6509, 599·6511. I.C.T. No. 22(6)(P) (60%), 2·(2) (P) (40%), 87(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 22(6); 10% duty for imports from Burma falling under I.C.T. No. 27(2) and 87.
	(2) Stockholm tar, refined.	Revenue	40% (27% N)	..	..	R.I.T.C. No. 599·6501. I.C.T. No. 27(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
38.10	Vegetable pitch of all kinds, brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	Revenue	60%	..	..	R.I.T.C. No. 599·6601, 599·6602. I.C.T. No. 27(2)(P), 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 599·2100 (P), 599·2202, 599·2209 (P), 599·2309 (P), 599·2407, 599·2408, 599·2413, 599·2429 (P), 599·2509(P), 599·2900(P). I.C.T. No. 28(P). 10% duty for imports from Burma (10% Sd, nil Pl) duty on EDCT [Ethylene dichloride carbon tetrachloride (3:1)] and wettable sulphur under I.C.T. No. 28 upto 31·12·1967 (Notin. 176 dt 23-12-64).
	(2) Unmixed products put up in forms or packings for sale by retail.	Preferential Revenue	The rate applicable to the products when not put up as mentioned in this heading.			R.I.T.C. No. 599·2100(P), 599·2201, 599·2203 to 599·2206, 599·2209(P), 599·2301to 599·2303, 599·2309 (P), 599·2401 to 599·2406, 599·2411, 599·2412, 599·2413 (P), 599·2414 to 599·2418, 599·2429(P), 599·2501, 599·2502, 599·2509(P), 599·2900(P). I.C.T. No. 28(P). 10% duty for imports from Burma.
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries.	Revenue	60%	..	..	R.I.T.C. No. 599·7401, 599·7409. I.C.T. No. 87(P). 10% duty for imports from Burma.
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering brazing or welding; powders and pastes consisting of metal and other material; preparations of a kind used as cores or coatings for welding rods and electrodes.	Revenue	60%	..	..	R.I.T.C. No. 599·9400. I. C. T. No. 87(P). 10% duty for imports from Burma.
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils.	Revenue	60%	..	..	R.I.T.C. No. 599·7501, 599·7509. I.C.T. No. 87(P). 10% duty for imports from Burma.
38.15	Prepared rubber accelerators.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 599·7600. I.C.T. No. 28(P). 10% duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
38.16	Prepared culture media for development of micro-organisms.	Revenue	60%	..	..	R.I.T.C. No. 599·7700. I.C.T. No. 87(P). 10% duty for imports from Burma.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Preferential Revenue.	60%	50%	50%	R.I.T.C. No. 599·7800. I.C.T. No. 28(P). 10% duty for imports from Burma.
38.18	Composite solvents and thinners for varnishes and similar products:—					
	(1) Not elsewhere specified.	Preferential Revenue.	100%	90%	..	R.I.T.C. No. 599·9501, 599·9509(P). I.C.T. No. (30)(P). 10% duty for imports from Burma.
	(2) Composite solvents and thinners for varnishes and similar products containing dangerous petroleum within the meaning of Indian Petroleum Act, 1934.	Preferential Revenue.	100% (24% N)	100% (24% N)	..	R.I.T.C. No. 599·9509 (P). I.C.T. No. 30(11)(P). Preferential margin eliminated under GATT and rate bound at 24%. 10% duty for imports from Burma.
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified, residual products of the chemical or allied industries not elsewhere specified:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 599·9803, 599·9805, 599·9806, 599·9811, 599·9818, 599·9813, 599·9839(P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Compound catalysts, rubber anti-oxidants, heat treatment salts, electroplating salts (mixed), heat transfer salts, plasticizers, polyethylene glycols, rubber chemicals, rubber softeners, water treatment chemicals and textile chemical auxiliaries like desizing agents, dispersing agents, emulsifying agents, ran-golite or formosul, softening agents, textile preservatives, and water proofing agents.	Preferential Revenue.	60%	50%	50%	R.I.T.C. No. 599·9701, 599·9709, 599·9801, 599·9804, 599·9807, 599·9812, 599·9814 to 599·9817, 599·9821 to 599·9827, 599·9829, 599·9831, 599·9839(P). I.C.T. No. 28(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.).

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF, RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF.

CHAPTER 39

Artificial resins and plastic materials, cellulose esters and ethers ; articles thereof.

Notes.

1. This Chapter does not cover :
 - (a) Stamping foils of heading No. 32·09;
 - (b) Artificial waxes (heading No. 34·04) ;
 - (c) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - (d) Saddlery or harness (heading No. 42·01) or travel goods, handbags or other receptacles falling within heading No. 42·02;
 - (e) Plaits, wickerwork or other articles falling within Chapter 46 ;
 - (f) Man-made fibres (Section XI) or articles thereof ;
 - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII ;
 - (h) Imitation jewellery falling within heading No. 71·16 ;
 - (i) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
 - (k) Parts of vehicles or aircraft (Section XVII) ;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
 - (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof) ;
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
 - (o) Furniture or parts of furniture (Chapter 94) ;
 - (p) Brushes or other articles falling within Chapter 96 ;
 - (q) Toys, games or sports requisites (Chapter 97) ; or
 - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.)
2. Headings Nos. 39·01 and 39·02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :
 - (a) Artificial plastics including artificial resins;
 - (b) Silicones ;
 - (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39·01 to 39·06 are to be taken to apply to materials in the following forms only :
 - (a) Liquid or pasty (including emulsions, dispersions and solutions) ;
 - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms ;
 - (c) Monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes whether or not surface-worked but not otherwise worked;
 - (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked ;
 - (e) Waste and scrap.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
39·01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised and whether or not linear (for example phenoplasts, aminoplasts, alkyds, Polyallyl esters and other unsaturated polyesters and silicones).	Revenue	60%	..	..	R.I.T.C. No. 581·1001 to 581·1008, 581·1011 to 581·1014, 581·1029, 581·1031 to 581·1033, 581·1039. I.C.T. No. 82(3) (P), 87(P), 10% duty for imports from Burma falling under I.C.T. No. 87.
39·02	Polymerisation and copolymerisation products including PVC sheets unsupported (for example, polyethylene, polytetrahaloethylenes, Polyisobutylene, polystyrene, polyvinyl acetate, polyvinyl, chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):—	..	..	..	..	..
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 581·2001 to 581·2003, 581·2006 to 581·2008, 581·2011, 581·2012, 581·2029, 581·2031 to 581·2036, 581·2049. I.C.T.No. 82(4)(P), 87(P). 10% duty for imports from Burma falling under I.C.T. No. 87.
	(2) Polyethylene moulding powder and granules.	Revenue	45%	..	..	R.I.T.C. No. 581·2004, 581·2005. I.C.T. No. 87(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Polyvinyl chloride resins.	Revenue	25%	..	..	R.I.T.C. No. 581·2013, 581·2014. I.C.T. No. 87(P). Rate bound under GATT. 10% duty for imports from Burma.
39·03	Regenerated cellulose ; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, colloids, celluloid); vulcanised fibre :—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 581·3100 (P), 581·3201, 581·3202, 581·3205 (P), 581·3206 to 581·3208, 581·3219, 581·3221 to 581·3224, 581·3229. I.C.T. No. 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
39·03— <i>contd.</i>	(2) Vulcanised fibre sheets cut to size and shape and specially designed for insulation.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 581·3100 (P). I.C.T. No. 73 (P). 10% duty for imports from Burma. Goods under S.Hs. (1) and (2) similar in nature. May be merged with S.H. (1). (S.T.A.)
	(3) Cellulose plastics other than cellulose acetate.	Revenue	25%	..	..	R.I.T.C. No. 581·3203 to 581·3204, 581·3205(P). I.C.T. No. 87(P) Rate bound under GATT. 10% duty for imports from Burma.
39·04/05	Hardened proteins (for example, hardened casein and hardened gelatin); natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber.)	Revenue	60%	..	..	R.I.T.C. No. 581·9100, 581·9201, 581·9202, 581·9209. I.C.T. No. 87(P). 10% duty for imports from Burma.
39·06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 581·9902, 581·9903, 581·9909. I.C.T. No. 87(P). 10% duty for import from Burma.
	(2) Alginic acid, its salts and esters.	Preferential Revenue	60%	50%	50%	R.I.T.C. No. 581·9901, 581·9904. I.C.T. No. 28(P). 10% duty for imports from Burma. Goods under S. H s. (1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.)
39·07	Articles of materials of the kinds described in heading No. 39·01 to 39·06:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 893·0003 to 893·0008, 893·0011, 893·0019 (P). I.C.T. No. 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
39·07 <i>Contd.</i>	(2) Bangles and beads of plastics.	Revenue	100%	..	..	R.I.T.C. No. 893·0001. I.C.T. No. 82 (2) P). 20% duty for imports from Burma
	(3) Cellulose adhesive tape.	Revenue	100%	..	..	R.I.T.C. No. 893·0002 I.C.T. No. 82(5)(P). Goods under S. Hs. (1), (2) and (3) similar in nature. May be merged with S.H. (1) (S.T.A.).
	(4) Viscose sponge.	Revenue	100% (37·5%N)	..	..	R.I.T.C. No. 893·0019 (P). I.C.T. No. 28 (14)(P). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 40

Rubber, synthetic rubber, factice, and articles thereof

Notes.

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products whether or not vulcanised or hardened : natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI.
 - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting of rubberised knitted or crocheted fabric of heading 40·10); other elastic fabric or articles thereof ;
 - (b) Textile hose-piping and similar textile tubing, internally coated or lined with rubber (heading No. 59·15) ;
 - (c) Woven textile fabrics (other than the goods of heading No. 40·10) impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than one and a half kilograms per square metre ; or
 - (ii) Weighing more than one and a half kilograms per square metre and containing more than fifty per cent by weight of textile material ;and articles of those fabrics ;
 - (d) Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material and articles thereof ;
 - (e) Bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;
 - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip of expanded foam or sponge rubber, combined with textile fabric and articles thereof are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter :
 - (a) Footwear or parts thereof falling within Chapter 64 ;
 - (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;
 - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber falling within Section XVI ;
 - (d) Articles falling within Chapter 90, 92, 94 or 96 ;
 - (e) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40·11) (Chapter 97) ; or
 - (f) Buttons, combs, smoking pipe stems, pens, or other articles falling within Chapter 98.
4. In Note 1 to this Chapter and in heading Nos. 40·02/03, 40·05 and 40·06, the expression "synthetic rubber" is to be taken to apply to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between fifteen and twenty degrees Centigrade, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times the original length.

Such substances include *cis*-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI).

- (b) Thioplasts (GRP) ; and
 - (c) Natural rubber modified by grafting or mixing with artificial plastic material, provided that complies with the requirements concerning vulcanisation, elasticity and reversibility in (a) above.
5. Heading Nos. 40·01 and 40·02/03 are to be taken not to apply to :
 - (a) Natural or synthetic latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40·01 or 40·02/03 as the case may be ;

- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 1 to the present chapter, whether or not compounded with any other substance.
6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres, is to be classified as strip, rod or profile shape, falling within heading No. 40·08/09.
7. Heading No. 40·10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnate, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. For the purpose of heading No. 40·06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of headings Nos. 40·07 to 40·14, balata, gutta percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. In headings Nos. 40·05, 40·08/09 and 40·15/16, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked, but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.
- In heading No. 40·08/09 the expressions "rods" and "profile shapes" and in heading No. 40·15/16 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface worked but not otherwise worked.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
I.—RAW RUBBER						
40·01	Natural rubber latex, whether or not with added synthetic rubber latex, pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 231·1001, 231·1002 (P), 231·1003, 231·1009 (P). I.C.T. No. 39 (P).
	(2) Gutta percha; natural rubber latex with added synthetic rubber latex.	Revenue	60%	..	..	R.I.T.C. No. 231·1002(P), 231·1009(P). I.C.T. No. 87 (P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged with S.H. (1).
40·02/03	Synthetic rubber latex; pre-vulcanised synthetic rubber; latex; synthetic rubber; factice derived from oils, reclaimed rubber.	Revenue	60%	..	..	R.I.T.C. No. 231·2001 to 231·2005, 231·2009, 231·2011, 231·3000. I.C.T. No. 39(P) (40%), 87(P) (60%). 10% duty for imports from Burma falling under I.C.T. No. 87. 40% duty on oil-extended synthetic rubber (Notification 4 dated 5th January, 1963). 40% duty on synthetic rubber conforming to certain specifications and assessed as 'raw rubber' under I.C.T. No. 39. (Notification suggested).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
40·04	Waste and parings of unhardened rubber, scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber:—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 231·4000(P). I.C.T. No. 39(1) (P), 10% duty for imports from Burma;
	(2) Rubber scrap including unserviceable rubber tyres.	Revenue	60% (40%N)	..	..	R.I.T.C. No. 231·4000 (P). I.C.T. No. 39(2) (P), 39(3)(P). 10% duty for imports from Burma.
						Goods under S. H.'s (1) and (2) similar in nature. May be merged with S. H. (1).

11.—UNVULCANISED RUBBER.

5	Plates, sheets, and strip of unvulcanised natural or synthetic rubber other than smoked sheets and crepe sheets of heading No. 40·01 or 40·02/03; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batches.					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 621·0101, 621·0109 (P). I.C.T. No. 39(1)(P). 10% duty for imports from Burma.
	(2) Master batches.	Revenue	60%	..	..	R.I.T.C. No. 621·0109(P). I.C.T. No. 87(P). 10% duty for imports from Burma. 40% duty on 'Oil extended synthetic rubber' under item 87 (Notification 4 dated 5th January, 1963).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
10-06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states, (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs).	Revenue	100%			R.I.T.C. No. 621-0201, 621-02C2, 621-0203, 621-0209. I.C.T. No. 39(1) (P). 10% duty for imports from Burma.
III—ARTICLES OF UNHARDENED VULCANISED RUBBER.						
10-07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber.	Revenue	100%	..	..	R.I.T.C. No. 621-0300. I.C.T. No. 39(1)(P). 10% duty for imports from Burma.
40-08/09	Plates, sheets, strip, rods, profile shapes, piping and tubing, of unhardened vulcanised rubber.	Revenue	100%			R.I.T.C. No. 621-0400, 621-0501 to 621-0503. I.C.T. No. 39(1)(P). 10% duty for imports from Burma. 40% duty on 'Rubber hoses' falling under item 39(1) I.C.T. (Notification 25 dated 2nd February, 1963). 35% duty on 'Tubing for mine face ventilation fans' falling under item 39(1) I.C.T. Notification 115 dated 21st (April, 1963).
40-10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber or of textile fabric or yarn or cord impregnated, coated or covered with rubber or such fabric Laminated with rubber (including balata belting) whether vulcanised or not :—					
	(1) Not elsewhere specified.	Revenue	100%			R.I.T.C. No. 629-4009 (P). I.C.T. No. 39(1)(P). 10% duty for imports from Burma.
	Canvas ply belting for machinery.	Revenue	40%			R.I.T.C. No. 629-4003, 629-4004, 629-4005. I.C.T. No. 50(3)(P). Nil duty for imports from Burma.

The note below contains the comments of Sri M. Panchappa on the draft Import Schedule (please see also paragraph 5 of his note appearing at the end of Chapter 2 in Part I of the Report)

I forwarded to the Member-Secretary various comments and suggestions on the draft Schedule as passed by the Committee at its final meeting (*vide* my Note at the end of Chapter 2 of the Committee's Report). The Member-Secretary accepted a number of these suggestions. He could not, however, agree to the others although he saw force in some of them as he felt they would involve major changes like moving items from one Chapter to another, changing the sequence of items from the B.T.N. sequence and providing a classification different from the B.T.N. classification. He felt that there should be no departures of this type from the B.T.N. and that he was not competent to make major changes in the Schedule which had been passed by the Committee. The more important of these suggestions are given below, starting with general comments followed by points concerning particular items:—

- (1) It is not necessary to adhere strictly to the B.T.N. sequence, classification or wording even where it does not suit our requirements.
- (2) As with Interpretative Rules, Section and Chapter Notes should not be used to enlarge or artificially contract the scope of items in the Tariff beyond or short of the natural meaning of the wording of the items. Arbitrary inclusion or exclusion of specified goods contrary to the natural meaning of words or logical grouping or association should not be made. Otherwise application of principles of logic and analogy which are important for interpreting any law and particularly a tariff schedule would become difficult and uncertain.
- (3) Sub-dividing of items merely for providing a separate classification for goods covered by GATT may be avoided so as not to have too large a schedule.
- (4) The description of items should not be unduly lengthy. Specifying individual articles when general terminology could be used instead may not be necessary except where there is an element of doubt.
- (5) A single item corresponding to item 72(3) of the existing schedule should be provided to cover all component parts of machinery to replace the many items and sub-items spread over many Chapters of the schedule provided for achieving the same result.
- (6) Similarly a single item covering all machinery operated otherwise than by power should be provided to replace the many items and sub-items designed to serve the same purpose.
- (7) Some avoidable multiplication of items has occurred because various parts designed solely or primarily for use with particular machinery and appliances are specified separately from the corresponding machinery and appliances. These parts are grouped together by their general description as chains, engines, bodies etc. and then sub-divided according to use. Both for the purpose of fixing proper rates of duty and for declaration and assessment of imports, it would be simpler and more convenient if the component parts are grouped with the main machinery/appliances, unless for any weighty reason any particular type has to be kept out. *e.g.*

42·04	44·20/28(2)	59·17	69·01/02(2)	73
73·04	73·17/19(2),	73·22	73·29/30	82·06
84·03(3)	84·06	84·08	84·20(2)	84·61
85·14(2)	85·18(2), (5) and (6).		90·14(2), (3)	90·27(2) to (5).
90·28(3)				

- (8) The items in the schedule should be numbered in sequence ignoring the B.T.N. numbering or sequence, as this would simplify matters for trade, clearing agents and the customs officers. For purpose of international comparability, a reference index could be provided.
- (9) Some items and chapters are qualified by the description "edible" or "fit or suitable for human consumption", *e.g.* Chapter 2. Differences in the habits of different countries in this regard may lead to confusion. Further such a distinction which is not necessary, looking to our present rate-structure, might lead to unnecessary disputes, chemical tests etc. and make tariff classification more complicated and time-consuming than at present. Chapter 2 may cover all meat and meat offals excluding animal fat which may go under Chapter 15.
- (10) Chapter 8 is to cover only "edible" fruit. This distinction is unnecessary and may lead to disputes. "Oleaginous fruit" mentioned under 12·01 is perhaps what is intended to be excluded. But no such fruit has been listed even in the Explanatory Notes to the B.T.N. The entire chapter may be rearranged in three broad groups: (a) Fresh fruits, (b) Dried fruits and (c) Nuts. Consequentially "Oleaginous fruit" may be deleted from 12·01.
- (11) Item 10·07 "Canary seed" used for feeding birds would more appropriately go with "other seeds" or "animal feed" rather than with other "Cereals".
- (12) 12·07. The phrase "being goods of a kind used primarily in perfumery etc.," may be deleted and instead the articles intended to be covered may be specified, as such uses and the extent of such uses may differ from country to country and from time to time and may not serve as a reliable criterion. This is borne out by the inclusion of "betelnuts" in this item although the overwhelmingly major use of this article in our country is for consumption and the rate applied to it is based on that consideration, whereas if its relatively insignificant use in pharmacy is to be considered the rate would be very much lower.
- (13) 12·08. Fruit Kernel and "Khasta Badam" in 12·08(2) should go along with Dried fruits in Chapter 8 as in the existing schedule.

- (14) 15·01(2). "Lard Canned or bottled" should go with "Preparations" and not in this chapter as has been agreed to for "Foic gras Canned or bottled".
- (15) 15·10(11) and 29·14/16—The intention appears to be to distinguish by chemical purity, which will necessitate testing. If possible this may be avoided. The only reason for this arrangement appears to be the wish to adhere to the B.T.N.
- (16) 21·01/07 "Roasted Chicory..... Tea or Matè" may go more appropriately with coffee and tea in Chapter 9.
- (17) 32·05(24) "Natural Indigo" would not go appropriately with synthetic dye-stuffs. If it is difficult to distinguish between natural and synthetic indigo, a separate item covering both varieties of indigo may be provided.
- (18) 64·06. Cricket pads should go as "sports requisites" and not as foot-wear. Grouping them with other foot-wear would not be appropriate from the revenue treatment point of view either.
- (19) Note 5 to Chapter 71. The 2% limit should be applied to combinations of precious metals also.
- (20) The notes to section XV and Chapters in that section provide elaborate criteria for distinguishing between different types of alloys etc. Looking to our tariff rate structure, such multiplying of distinctions without a difference is unnecessary and avoidably confusing.
- (21) Note 6 to section XV. The phrase "or for use in the manufacture of chemicals" may be deleted.
- (22) Chapter Note 1 to Chapter 74 and item 28·54/55. The attempt to distinguish between two grades of copper phosphide by their phosphorus content appears unnecessary and should be avoided as it requires testing.
- (23) 84·20(4). That "beam-scales" should appear along with machinery because it also weighs does not seem logical from the point of view of proper grouping or revenue.
- (24) 84·55. This item corresponds somewhat to existing item 72(3). But "accessories" should not be put along with parts but separately, in a separate sub-item at least.
- (25) 84·60(3) & (4).—should not go in the machinery chapter but in the chapter covering manufactures of base metals.
- (26) As between 85·06/07 and 85·12, an electrical appliance which incorporates something more than a hair-dressing appliance would go under the former. When the rates are the same, the need for making such fine distinctions as here which may lead to disputes is not clear.
- (27) 86·08. This item should not figure in the chapter dealing with Railway material but in a general chapter dealing with manufactures of metals.
- (28) 90·01/02. Sheets or plates of polarising material, not being cut to size, should not be grouped with the parts etc. mentioned in this item.
- (29) Note 1(h) to Chapter 94. Dental spittoons should go with Dentists' furniture under 94·01/03 and not under the less specific description of 90·17/18.
- (30) Note 2 to Chapter 94. The first paragraph excludes certain types of items and the second paragraph makes the exclusion inapplicable to certain specified items in the second paragraph like "Kitchen Cabinets". It is not clear why "brackets" "shelves" etc. should not be treated like kitchen cabinets. The whole arrangement smacks of arbitrariness and should be avoided.
- (31) 96·05. It would be more appropriate to group this with toilet preparations rather than with brooms and sieves.
- (32) Chapter 97 Notes 1(g) & (s). Cricket pads and boxing gloves should go more appropriately with sports requisites.
- (33) 98·15. Glass inners for vacuum flasks should go with vacuum flasks rather than under the less specific description "glass manufactures".

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TARIFF REVISION COMMITTEE
REPORT ON
THE CUSTOMS TARIFF
(PART II)
IMPORT AND EXPORT SCHEDULES
VOLUME 2



APRIL 1966
MINISTRY OF COMMERCE
NEW DELHI

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NOTE

The Report of the Tariff Revision Committee on the Customs Tariff has been printed in two parts. The first part relates to the Committee's examination of the questions, and explains the guiding principles adopted by the Committee in drafting the revised Tariff Schedules. This, the second part of the Report, contains the Import and Export Tariff Schedules drafted by the Committee.

As explained in Part I of the Report, the basis adopted in drafting the Import Customs Tariff is the Brussels Tariff Nomenclature (B.T.N.). The Import Tariff Schedule has been divided into 99 Chapters corresponding to the Chapters of the B.T.N., with a final chapter for articles of baggage. For convenience, this part has been split up into three volumes. The first volume contains Sections I to VII (Chapters 1 to 40) of the Draft Import Tariff; the second volume contains Sections VIII to XV (Chapters 41 to 83); and the third volume contains Sections XVI to XXII (Chapters 84 to 100), and also the Export Tariff Schedule.

The Schedules in this Part were finalized in April, 1966, and therefore have reference to the rates of import and export duty then in force. Substantial changes in the rates of duty were made in June 1966 or thereafter, consequent on the devaluation of the rupee. The changes in import duty do not affect the nomenclature of the Import Tariff Schedule. The changes in export duty will necessitate a revision of the Export Tariff Schedule, but as the number of headings remains small, there should be no difficulty in drafting a revised Export Schedule, based on the Committee's general approach.

*Member-Secretary,
Tariff Revision Committee.*

Tariff Revision Committee
Report on
The Customs Tariff
(Part II)

Import and Export Schedules
Volume 2

April 1966
MINISTRY OF COMMERCE
New Delhi

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Note : For Interpretative Rules, General Notes and explanation of the entries in the draft Schedule, please refer to Volume I of Part II of this Report.

Section VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF ; SADDLERY AND HARNESS;
TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT
(OTHER THAN SILK-WORM GUT)**

CHAPTER 41

Raw hides and skins (other than furskins) and leather.

Notes :

1.—This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No. 05·05 or 05·06);
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within headings No. 05·07 or 67·01; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41·01, namely raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout the Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41·10.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
41·01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.	Revenue	D	..	..	R.I.T.C. No. 211.1001 ; 211.1002, 211.1009, 211.2001, 211.2009, 211.4002, 211.4009, 211.4011, 211.6001 to 211.6003, 211.7001, 211.7002, 211.9001, 211.9002, 211.9009, 211.9011, 211.9019, 211.4001. I.C.T. No. 36 (60% Sd.). 36(1) (Free). Under the existing tariff, hides and skins, raw, or salted are free. The term 'raw' is however interpreted strictly. Under the B.T.N., however, the term 'raw' includes even pickled or limed hides and skins. Since imports of hides and skins other than raw or salted are insignificant, it is recommended that the articles be classified under a single sub-heading with an appropriate rate of duty. 10% duty for imports from Burma falling under I.C.T No. 30. Nil duty for imports from Pakistan falling under I.C.T No. 36.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
41.02,08	Bovine cattle leather (including buffalo leather) and equine leather; sheep and lamb skin leather; other kinds of leather.	Revenue	100%	..	..	R.I.T.C. No. 611.3001 to 611.3006, 611.4001, 611.4004, 611.4009, 611.4011 to 611.4015, 611.4019, 611.4021, 611.4022, 611.4029, 611.4931, 611.4039, 611.9101 to 611.9104, 611.9109, 611.9201 to 611.9207, 611.9209, 611.9901, 611.9902, 611.9909, 611.9300, 611.9400, 611.9500, 611.9929, 611.9930. I.C.T. No. 36 (2) (P). 10% duty for imports from, Burma. Nil duty for imports from, Pakistan.
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour.	Revenue	100%	..	..	R.I.T.C. No. 211.8000. I.C.T. No. 36(2) (P), 37(1) (P). 10% duty for imports from Burma. Nil duty for imports from Pakistan falling under I.C.T. No. 36(2).
41.10	Composition leather with a basis of leather or of leather fibre, in slabs, in sheets or in rolls.	Revenue	100%	..	..	R.I.T.C. No. 611.2000. I.C.T. No. 36(2) (P). 10% duty for imports from Burma Nil duty for imports from Pakistan.

CHAPTER 42

Articles of leather; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes:—

- This Chapter does not cover:
- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30·05);
 - (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43·02/04);
 - (c) String or net bags of Section XI;
 - (d) Articles falling within Chapter 64;
 - (e) Headgear or parts thereof falling within Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 66·01/03;
 - (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92·01/10);
 - (h) Furniture or parts of furniture (Chapter 94);
 - (i) Toys, games or sports requisites of Chapter 97; or
 - (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles falling within heading No. 98·01/02 or Chapter 71.
- 2.—An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
- 3.—For the purposes of heading No. 42·03, the expression “articles of apparel and clothing accessories” is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandolier and wrist straps including watch straps.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
42·01	Saddlery and harness, of any material (for example, saddles, harness collars, traces, knee-pads and boots), for any kind of animal.	Revenue	100%	..	..	R.I.T.C. No. 612·2000 I.C.T. No. 37(P). 10% duty for imports from Burma
42·02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather, composition leather, vulcanised fibre, artificial plastic sheeting, paper-board, or textile fabric :—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 831·0101. 831·0102, 831·0109, 831·020 (P), 831·0209(P). I.C.T. No. 37(P), 37(1)(P), 45(a) (P), 53(P), 85(1)(P), 85(2)(P) 10% duty for imports from Burma falling under I.C.T. No. 37(1), 45.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
42·02 (contd.)	(2) Articles made of artificial plastic sheeting, other than suit-cases, trunks, bags and tobacco pouches.	Revenue	60%	..	..	R.I.T.C. No. 831·0201(P), 831·0209(P). I.C.T. No. 87(P). 10% duty on imports from Burma. Goods under S. Hs. (1) and (2) being of similar nature, may be merged with a suitable rate of duty.
42·03	Articles of apparel and clothing accessories, of leather or composition leather.	Revenue	100%	..	..	R.I.T.C. No. 841·3001, 841·3009. I.C.T. No. 37 (1) (P), 37(2)(P), 52(P), 84 (P). 10% duty for imports from Burma falling under I.C.T. No. 37(1), 52, 84.
42·04	Articles of leather or composition leather of a kind used in machinery or mechanical appliances or for industrial purposes.	Revenue (Pr)	—————	D	—————	R.I.T.C. No. 612·1009(P), 612·1001, 612·1002. I.C.T. No. 72(d)(P) (40% Sty, 35% Eff) 72(3)(P) (40% Sty, 35% Eff) 72(11) (P) (100% Sd, 90% Pl), 73(P) (60% Sd, 50% Pl), 77(P) (60% Sd, 50% Pl), 72(33) (60% Sd.) 10% duty for imports from Burma falling under I.C.T. Nos. 72(11), 73, 77. Nil duty for imports from Burma falling under I.C.T. No. 72 72(3) and 72(33). In respect of belting for instruments and sewing machines, etc. which are assessable under items 73, 77 and 72(11) I.C.T., no separate sub-heading has been provided as there are no imports on a significant scale.
42·05	Other articles of leather or composition leather.	Revenue	100%	..	..	R.I.T.C. No. 612·9009 I.C.T. No. 37(1)(P), 37(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 37(1).
42·06	Articles made from gut (other than silk-worm gut), from Gold-beater's skin, from bladders or from tendons.	Revenue (Pr)	—————	D	—————	R.I.T.C. No. 899·9100, 612·1009(P). I.C.T. No. 37(1)(P)(100% Sd) 72(d)(P) (40% Sty, 35% Eff), 72(3) (P) (40% Sty, 35% Eff) 72(6) (60% Sd), 77(P) (60% Sd, 50% Pl). 10% duty for imports from Burma falling under I.C.T. Nos. 37(1), 72(6), and 77. Nil duty for imports from Burma falling under I.C.T. No. 72(d), 72(3).

CHAPTER 43

Furskins and artificial fur; manufactures thereof

Notes. 1

- 1.—Throughout the Schedule references to furskins, other than to raw furskins of heading No. 43·01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
- 2.—This Chapter does not cover;
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05·07 or 67·01;
 - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 [see Note 1(c) to that Chapter];
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42·03);
 - (d) Articles falling within Chapter 64;
 - (e) Headgear or parts thereof falling within Chapter 65; or
 - (f) Toys, games or sports requisites of Chapter 97.
- 3.—For the purposes of heading No. 43·02/04, the expression “plates crosses and similar forms” means furskins or parts thereof (excluding “dropped” skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials.
- 4.—Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43·02/04.
- 5.—Throughout the Schedule the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on the leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58·04/07, for example).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Code Nos. and remarks	R.I.T.C. and remarks
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
43·01	Raw furskins . . . .	..	Free	..	..	R.I.T.C. No. 212·0001, 212·0002, 212·2009. I.C.T. No. 36(1)(P).	
43·02/04	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated); articles of furskin; artificial fur and articles made thereof; tanned or dressed furskins; pieces or cuttings thereof, not fabricated.	Revenue	100%	..	..	R.I.T.C. No. 613·0001 to 613·0005, 613·0009, 613·0011, 842·0100, 842·0200. I.C.T. No. 38, 52(P). 10% duty for imports from Burma. Nil duty for imports from Pakistan, of furskins, dressed.	

Section IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.

CHAPTER 44

Wood and articles of wood; wood charcoal

Notes:

1. This Chapter does not cover :—

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12·07);
- (b) Wood of kind used primarily in dyeing or in tanning (heading No. 13·01);
- (c) Activated charcoal (heading No. 38·01/03);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68·09/12;
- (h) Imitation jewellery falling within heading No. 71·16;
- (i) Goods falling within Section XVII (for example, wheelwrights' wares);
- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93·01/07);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Toys, games or sports requisites or other articles falling within Chapter 97; or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the parts are imported at the same time.

3. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

4. Headings Nos. 44·14/19 and 44·20/28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

5. Heading No. 44·20/28 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

6. Sub-heading No. 44·06/13(3) is to be taken to apply to Railway sleepers imported by or under the orders of a Railway Administration.

7. For the purpose of sub-heading No. 44·20/28(3), the wood 'Handmade' refers to the articles in respect of which at least 25 per cent of the cost is derived from work done by hand, with or without the use of simple hand-operated tools.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
44·01/02	Fuel wood, wood waste including saw dust, and wood charcoal.	Revenue	60%	..	..	R.I.T.C. No. 241·1001, 241·1009, 241·2000. I.C.T. No. 40(P), 40(I). Nil duty for imports from Burma. Nil duty for imports from Pakistan.
44·03/05	Wood in the rough or roughly squared; wood sawn, sliced or peeled but not further prepared, of a thickness exceeding 5 mm :—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 242·1000, 242·3101 to 242·3107, 242·3111, 242·3119, 242·3209, 242·4000, 242·9000, 243·3101 to 243·3105, 243·3107, 243·3109. I.C.T. No. 40(P). Nil duty for imports from Burma. Nil duty for imports from Pakistan.
	(2) Wood and timber of North European coniferous species, namely, Pinus Sylvestris and Abies excelsa.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 242·2100, 242·2201 to 242·2203, 242·2209, 242·3201, 243·2109, 243·3106. I.C.T. No. 40(P). Rate bound under GATT. Nil duty for imports from Burma. Nil duty for imports from Pakistan.
	(3) Douglas Fir	Revenue	60% (15% N)	..	..	R.I.T.C. No. 243·2101. I.C.T. No. 40(6). Rate bound under GATT. Nil duty for imports from Burma.
44·06/13	Wood paving blocks, Railway or Tramway sleepers of wood, riven or sawn staves of wood; hoopwood; split poles, piles, pickets and stakes of wood, chopwood, wooden sticks roughly trimmed, drawn wood, match splints, and wood shaped or simply worked in pegs, pins, blocks, strips or the like including wood wool and wood flour :—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 243·2200, 631·8100, 631·8200, 631·8300, 631·8400, 631·8500, 631·8600. I.C.T. No. 40(P). Nil duty for imports from Burma. Nil duty for imports from Pakistan.
	(2) Wood simply shaped or worked	Revenue	60% (40% N)	..	..	R.I.T.C. No. 243·1000(P). I.C.T. No. 40(P). Rate bound under GATT. Nil duty for imports from Burma. Nil duty for imports from Pakistan.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
44·06/13— <i>contd.</i>	(3) Railway sleepers.	Revenue	40% (15% N).	..	..	R.I.T.C. No. 243·1000(P). I.C.T. No. 74(4). Rate bound under GATT. Nil duty for imports from Burma.
44·14/19	Veneer sheets and sheets for plywood, Plywood, block-board and the like ; inland wood and wood marquetry, hollow or cellular panels, improved or re-constituted wood in sheets, blocks, or the like; wooden beadings and mouldings:—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 631·1000; 631·2101, 631·2102, 361·2109, 631·2200, 631·4201, 631·4202, 631·8700, 734·9201, 734·9202. I.C.T. No. 40(P), 40(4), 40(5). 35% duty on 3-ply wood for aircraft (Notfn. dated 27-12-57). Nil duty for imports from Burma falling under I.C.T. No. 40. Nil duty for imports from Pakistan falling under I.C.T. No. 40.
	(2) Artificial or reconstituted wood in sheets, blocks or boards (except fibre board or the like).	Revenue	60% (40% N)	..	..	R.I.T.C. No. 631·4100. I.C.T. No. 40(P). Rate bound under GATT. Nil duty for imports from Burma. Nil duty for imports from Pakistan.
44·20/28	Wooden picture frames and the like ; wooden packing cases and similar packages (assembled or unassembled), casks, barrels and the like; builders' carpentry and joinery, household utensils of wood, wooden tools, boot and shoe lasts of wood, spools, bobbins and the like, lamps and other lighting fittings of wood, caskets, cigarettes boxes, and other fancy articles of wood, articles of furniture of wood not falling within Chapter 94 and other articles of wood including parts of the foregoing articles of wood :—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 632·1000, 632·2000, 632·4000, 632·7100, 632·7200, 632·7300, 632·8100, 632·8909.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
44·20/28— <i>contd.</i>						I.C.T. No. 87(P). 10% duty for imports from Burma. Nil duty for articles of cottage industry imported from Pakistan.
	(2) Bobbins for textile machinery.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 632·8201, 632·8202, 632·8203, 632·8209. I.C.T. No. 72(1)(P).
	(3) Articles of wood, handmade	Revenue	60%	..	..	R.I.T.C. No. 896·0711, 896·0714, 896·0724 to 896·0728, 896·0731. I.C.T. No. 87 (P). 10% duty for imports from Burma. Nil duty for articles of cottage industry from Pakistan.

CHAPTER 45
Cork and articles of cork.

Notes

This Chapter does not cover :

- (a) Footwear or parts of footwear falling within Chapter 64;
- (b) Headgear or parts of headgear falling within Chapter 65; or
- (c) Toys, games or sports requisites (Chapter 97).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
45.01/04	Natural or agglomerated cork and articles thereof; waste cork.	Revenue	60%	..	..	R.I.T.C. No. 244·0100, 633·0200. I. C. T. No. 40(P), 41. 40% duty on cork unmanufactured and granulated cork (Notfn. 119 dated 28-10-61). Nil duty for imports from Burma falling under I. C. T. No. 4 and 10% under 41. Nil duty for imports from Pakistan falling under I.C.T. No. 40.

CHAPTER 46

Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork

NOTES

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. This Chapter does not cover :
 - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59·04/06) ;
 - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - (d) Furniture or parts thereof (Chapter 94).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
46·01/03	Articles made of plaiting materials, including plaits and similar products, matting, mats and screens, basket work and wickerwork; articles of loofah.	Revenue	60%	..	..	R. I. T. C. No. 899·2100, 899·2200 I.C.T. No. 87 (P). 10% duty for imports from Burma. Nil duty for articles of cottage industry made of wickerwork and basketware imported from Pakistan.

Section X
PAPER-MAKING MATERIAL; PAPER AND PAPER BOARD AND ARTICLES, THEREOF

CHAPTER 47
Paper-making material

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. T. I. C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
47-01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R. I. T. C. No. 251-5000, 251-6000, 251-7100, 251-7200, 251-8100, 251-8200, 251-9000.
	(2) Wood pulp.	Revenue	40% (15 % N)	..	..	I.C.T. No. 43 (1). R. I. T. C. No. 251-2000.
						I. C. T. No. 43. Rate bound under GATT. 10% duty for imports from Burma.
47 02	Waste paper and paper board; scrap articles of paper or of paper-board, fit only for use in paper-making.	Revenue	100%	..	..	R. I. T. C. 251-1000. I.C.T. No. 45(b) (P), 44(7). 40% duty on waste paper for the manufacture of paper or paperboard when imported by any registered paper and board mill (Notfn. 97, dated the 3rd September, 1960).
						10% duty for imports from Burma falling under I.C.T. No. 44(7).

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

NOTES

1. This Chapter does not cover :
 - (a) Stamping foils of heading No. 32·09;
 - (b) Perfume and cosmetic papers (heading No. 33·06);
 - (c) Soap papers (heading No. 34·01), paper impregnated or coated with detergent (heading No. 34·02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34·05);
 - (d) Paper or paperboard, sensitised (heading No. 37·03/05);
 - (e) Paper-reinforced stratified plastic sheeting (heading Nos. 39·01 to 39·06), or vulcanised fibre (heading No. 39·03) articles of such materials (heading No. 39·07);
 - (f) Goods falling within heading No. 42·02 (for example, travel goods);
 - (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
 - (h) Paper yarn or textile articles of paper yarn (Section XI);
 - (i) Abrasive paper (heading No. 68·06) or paper-backed mica splittings (heading No. 68·15) (paper coated with mica powder is, however, to be classified in heading No. 48·04/07);
 - (k) Paper-backed metal foil (Section XV);
 - (l) Perforated paper or paperboard for musical instruments (heading No. 92·01/10); or
 - (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example buttons).
2. Subject to the provisions of Note 3, headings Nos. 48·01 and 48·02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48·01 to 48·07 is to be classified under that one of such headings which occurs latest in the Schedule.
4. Heading Nos. 48·01 to 48·07 are to be taken not to apply to paper, paperboard or cellulose wadding:
 - (a) In strips or rolls of a width not exceeding fifteen centimetres; or
 - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
 - (c) Cut into shapes other than rectangular shapes.Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48·02.
5. For the purposes of heading No. 48·10/21 which includes "wallpaper and linocrusta", these are to be taken to apply only to :
 - (a) Paper in rolls, suitable for wall or ceiling decoration, being :
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design printed, coated or embossed, of a width not exceeding sixty centimetres;
 - (b) Borders, friezes and corners of paper, or a kind used for wall or ceiling decoration.
6. Heading No. 48·10/21 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. Heading No. 48·10/21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.
9. The word "newsprint", in sub-headings (2), (3) and (4) under heading 48·01, is to be taken to apply only to 'Printing paper containing mechanical wood pulp amounting to not less than 70 per cent of the fibre content'.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
1. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS						
48·01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 641·2101, 641·2102, 641·2107, 641·2111 to 641·2113, 641·3001, 641·3009, 641·3011, 641·5001, 641·5002 to 641·5006, 641·5019, 641·5021, 641·5027, 641·5029. I.C.T. No. 44 (P), 44 (4)(P). 10% duty for imports from Burma.
	(2) Newsprint in reels, white or grey, unglazed or machine-finished.	Revenue	100% (Rs. 5·00 per quintal N)	..	..	R.I.T.C. No. 641·1009 (P). I.C.T. No. 44 (P). 10% duty for imports from Burma.
	(3) Newsprint in reels, white or grey, other sorts.	Revenue	100% (Rs. 5·50 per quintal N)	..	..	R.I.T.C. No. 641·1001 (P). I.C.T. No. 44 (P). 10% duty for imports from Burma.
	(4) Newsprint, all sorts not in reels, white or grey (excluding, <i>chrome</i> , marble, flint, poster, stereo and artpaper).	Revenue	100% (Rs. 4·10 per quintal N)	..	..	R.I.T.C. No. 641·1009 (P), 641·1001 (P). I.C.T. No. 44 (P). 10% duty for imports from Burma.
	(5) Printing and writing paper, white.	Revenue	100% (60% N)	..	..	R.I.T.C. No. 641·2119, 641·2109. I.C.T. No. 44 (P). 10% duty for imports from Burma.
	(6) Litho and offset paper; drawing paper; printing paper, other than white, excluding newsprint; tissue paper, unsensitized ferroprussiate paper; brown wrappings, other than kraft; match paper.	Revenue	100% (50% N)	..	..	R. I. T. C. No. 641·2103, 641·2106, 641·2109, 641·2114 641·5007, 641·5008, 641·5011. I.C.T. No. 44 (P). Rate bound under GATT. 10% duty for imports from Burma.
	(7) Cigarette paper in rolls and bobbins.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 641·4000. I.C.T. No. 44 (1). Rate bound under GATT. 10% duty for imports from Burma.
	(8) Cellulose wadding.	Revenue	60%	..	..	R.I.T.C. No. 641·5008. I.C.T. No. 87 (P). 10% duty for imports from Burma. Goods under S.Hs. (1) and (8) similar in nature. May be merged with S.H. (1)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks.	Code
			Standard	U. K.	Other Preferential Areas		
1	2	3	4	5	6	7	
48·02	Hand-made paper and paper board:—						
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 641·7000 (P). I.C.T. No. 44 (P), 44 (4) (P). 10% duty for imports from Burma	
	(2) Printing and writing paper, white; document raw paper.	Revenue	100% (60% N)	..	..	R.I.T.C. No. 641·7000 (P). I.C.T. No. 44(P). 10% duty for imports from Burma.	
	(3) Drawing paper; printing paper other than white.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 641·7000 (P). I.C.T. No. 44(P). Rate bound under GATT. 10% duty for imports from Burma.	
48·03	Parchment or grease-proof paper and paper board, and imitations thereof, and glazed transparent paper, in rolls or sheets:—						
	(1) Not elsewhere specified	Revenue	100%]	..	..	R.I.T.C. No. 641·9101 to 641·9103. I.C.T. No. 44(P), 44(4)(P). 10% duty for imports from Burma.	
	(2) Grease-proof paper and machine glazed poster paper.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 641·9109. I.C.T. No. 44(P). Rate bound under GATT. 10% duty for imports from Burma.	
48·04/07	Paper and paperboard, in rolls or sheets, other sorts, including composite paper or paperboard, and paper and paperboard which are impregnated, coated, corrugated, embossed, perforated, surface-coloured, ed, surface-decorated or printed:—						
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 641·9201, 641·9209, 641·9301 to 641·9306, 641·9400, 641·9501 to 641·9503, 641·9505, 641·9507, 641·9508, 641·9511, 641·9513, 641·9519.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Nos. and remarks	R.I.T.C. Code and remarks
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
48·04·07 (<i>contd.</i>)						I.C.T. No. 44(P), 44(4)(P), 45(a)(P). 10% duty for imports from Burma falling under I.C.T. No. 44 and 44(4).	
	(2) Baryta coated paper, and insulating paper and paper-board, impregnated.	Revenue	D	..	..	R.I.T.C. No. 641·9504, 641·9506(P). I.C.T. No. 44(P) (100% Sty; 60% Eff), 87(P) (60% Sd.). 10% duty for imports from Burma.	
	(3) Indicator paper	Revenue	60% (25% N)	..	..	R.I.T.C. No. 641·9506(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.	
48·08	Filter blocks, slabs and plates of paper pulp.	Revenue	60%	..	..	R.I.T.C. No. 641·9600. I.C.T. No. 87(P). 10% duty for imports from Burma.	
48·09	Building board of wood, pulp or vegetable fibre, whether or not bounded with natural or artificial resins or with similar binders:—						
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 641·6003, 641·6009, 641·6011. I.C.T. No. 44(4)(P). 10% duty for imports from Burma.	
	(2) Wall boards of wood fibre (insulating and hard boards).	Revenue	60% (25% N)	..	..	R.I.T.C. No. 641·6001, 641·6002. I.C.T. No. 40(7). Rate bound under GATT. Nil duty for imports from Burma.	
II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE, AND ARTICLES OF PAPER OR PAPERBOARD.							
43·10·21	Cigarette paper, carbon and other copying papers (including duplicator stencils) and transfer papers, and other paper and paper board, cut to size or shape; articles not elsewhere specified, of paper, paper-board, paper pulp or cellulose wadding:—						

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
48·10/21 (contd.)	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 641·9700, 642·1200, 642·1001, 642·2002, 642·2009, 642·3001, 642·3002, 642·3009, 642·9100, 642·9201, 642·9202, 642·9209(P), 642·9301 to 642·9306, 642·9309, 642·9400, 642·9901 to 642·9903, 642·9909, 657·4100, 892·9100. I.C.T. No. 44(P), 44(4)(P), 45(a)(P), 45(b). 10% duty for imports from Burma, falling under I.C.T. No. 44 and 44(4).
	(2) Transfer papers.	Revenue	60%	..	..	R.I.T.C. No. 642·9209(P). I.C.T. No. 87(P). 10% duty for imports from Burma. Goods under S. Hs. (1) and (2) similar in nature. May be merged.
	(3) Boxes, bags and other packing containers of paper or paperboard.	Revenue	100%	..	..	R.I.T.C. No. 642·1101, 642·1102, 642·1109. I.C.T. No. 45(a)(P).
	(4) Plain or embossed seals made of paper or laminated paper; paper gaskets.	Revenue	100%	..	..	R.I.T.C. No. 642·9904. I.C.T. No. 45(a)(P).

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

Notes.

1. This Chapter does not cover :

- (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
- (b) Playing cards or other goods falling within any heading in Chapter 97 ; or
- (c) Original engravings, prints or lithographs (heading No. 99·01/03), postage, revenue or similar stamps falling within heading No. 99·04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading 49·01/04.

3. Heading No. 49·01/04 is to be extended to apply to :

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49·09/11.

4. Heading No. 49·01/04 is to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49·09/11.

5. For the purposes of heading No. 49·01/04, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49·06, the expression 'manuscripts and typescripts' is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49·09/11, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
49·01/04	Printed books, booklets, brochures, pamphlets and leaflets ; newspapers, journals and periodicals, whether or not illustrated ; children's picture books and painting books ; music, printed or in manuscript, whether or not bound or illustrated.	..	Free	..	..	R.I.T.C. No. 892·1101, 892·1109, 892·1200, 892·2001, 892·2002. I.C.T. No. 45(1)(P).II
49·05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestrial or celestial).	..	Free	..	..	R.I.T.C. No. 892·1300. I.C.T. No. 45(1)(P).
49·06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper ; manuscripts and typescripts.	..	Free	..	..	R.I.T.C. No. 892·9200. I.C.T. No. 45(1)(P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
49·07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp impressed paper ; banknotes, stock, share and bond certificates and similar documents of title ; cheque books.	Revenue	100%	..	..	R.I.T.C. No. 892·9300. I.C.T. No. 45(a)(P). Nil duty on postage stamps, whether used or unused under item 86(4) I.C.T. (Notfn. suggested) Nil duty on paper money under item 44(6) I.C.T. (Notfn. suggested).
49·08	Transfers (Decalcomanias).	Revenue	60%			R.I.T.C. No. 892·4100. I.C.T. No. 87(P). 10% duty for imports from Burma.
49·09/11	Other printed matter, including printed pictures and photographs, picture post-cards, Christmas and other picture greeting cards, printed by any process, with or without trimmings ; calendars of any kind of paper or paperboard, including calendar blocks:— (1) Not elsewhere specified.	Revenue	100%		..	R.I.T.C. No. 892·4200, 892·9400, 892·9901(P), 892·9904, 892·9909(P). I.C.T. No. 45(2) (P), 45(a) (P), 45(b) (P). 20% duty for imports from Burma falling under I.C.T. No. 45(2). Nil duty on 'International reply coupons and UNESCO coupons' under I.C.T. No. 45(a). (Notification 27 dt. 19-2-55 and notification 52 dt. 3-7-56 respectively). Nil duty on 'Wall pictures and diagrams such as are ordinarily used for instructional purposes' under item 45(2) (Notification 148 dt. 10-5-58).
	(2) Posters, pamphlets and other printed materials, intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Governments of the countries, being countries outside India, within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency.	Revenue	100% (Nil N)	..	..	R.I.T.C. No. 892·9901(P) 892·9902, 892·9909(P). I.C.T. No. 45(P). Rate bound under GATT.

SECTION XI

EXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover :

- (a) Animal brush making bristles or hair, horsehair or horsehair waste (heading No. 05·02/03) ;
- (b) Human hair or articles of human hair (heading No. 05·01, 67·03/04), except straining cloth of a kind commonly used in oil presses and the like [Sub-heading No. 59·17(1)] ;
- (c) Vegetable materials falling within Chapter 14 ;
- (d) Asbestos (heading No. 25·24) or articles of asbestos (heading No. 68·13/14) ;
- (e) Articles falling within heading No. 30·04 or 30·05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;
- (f) Sensitised textile fabric [Heading No. 37·03/05] ;
- (g) Monofil of which any cross-sectional dimension exceeds 1 mm, and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43·02/04 ;
- (k) Articles falling within heading No. 42·01 or 42·02 (saddlery, harness, travel goods, haversacks, handbags and the like) ;
- (l) Cellulose wadding (Chapter 48) ;
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;
- (n) Headgear or parts thereof falling within Chapter 65 ;
- (o) Hair nets of any kind (heading No. 65·01/07) ;
- (p) Goods falling within Chapter 67 ;
- (q) Abrasive-coated threads, cords or fabric [Heading No. 68·06] ;
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;
- (s) Articles falling within Chapter 94 (furniture and bedding) ; or
- (t) Articles falling within Chapter 97 (toys, games and sports requisites).

2 (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules :

- (a) Goods containing more than 10% by weight of silk, wool or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of these materials which predominates in weight ;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules :

- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as textile material ;
- (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lamb's wool), all those materials shall be treated as being one and the same ;
- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables."

- (a) Of silk, wool or other waste silk, or man-made fibres described in Note 1(b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grammes per metre (18,000 denier) ;
- (b) Of man-made fibres described in Note 1 (a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of weight exceeding 1 gramme per metre (9,000 denier) ;

(c) Of true hemp or flax:

- (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 m ;
- (ii) Not polished or glazed and of a weight exceeding 2 grammes per metre;

(d) Of coir, consisting of three or more plies ;

(e) Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or

(f) Reinforced with metal.

(B) Exceptions :

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal ;

(b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings ;

(c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51 ;

(d) Metallised yarn, not being yarn reinforced with metal ; and

(e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means subject to the exceptions in paragraph (B) below, yarn put up :

(a) In balls or on cards, reels, tubes or similar supports, of weight (including support) not exceeding :

(i) 200 grammes in the case of flax and ramie ;

(ii) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(iii) 125 grammes in other cases ;

(b) In hanks or skeins of a weight not exceeding ;

(i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or

(ii) 125 grammes in other cases ;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or

(ii) 125 grammes in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

(i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached ; and

(ii) Single yarn of sheep's or lambs' wool or fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme ;

(b) Multiple or cabled yarn, unbleached :

(i) Of silk, noil or other waste silk, however put up ; or

(ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins ;

(c) Multiple or cabled yarn of silk, noil or other waste silk, bleached dyed or printed, or a length not less than 75,000 metres per kilogramme, measured multiple ; and

(d) Single, multiple or cabled yarn of any textile material :

(i) In cross-reeled hanks or skeins ; or

(ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

5. For the purposes of this Section, the expression "made up" means ;

(a) Cut otherwise than into rectangles ;

(b) Made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges ;

(d) Cut to size and having undergone a process of drawn thread work ;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed to two or more fabrics assembled in layers, whether or not padded).

6. The headings of Chapters 56, 57 and except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 5 above. Chapters 56 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

CHAPTER 50
Silk and waste silk

Heading No.	Sub-heading No. and description and article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
50.01/10	Silk worm cocoons ; raw silk (not thrown) ; silk waste (including silk noils and pulled or garnetted rags); silk yarn, woven fabrics of silk including waste silk and noil silk :—					
	() Not elsewhere specified	Protective (upto 31-12-66)	D	..	..	R.I.T.C. Nos. 261·1000, 261·3001, 261·3002, 261·2001, 261·2004, 261·2009, 651·1100, 651·1401, 651·1409, 651·1200, 651·1300, 653·1111, 653·1202, 653·1101 to 653·1109 (P), 653·1201, I.C.T. No. 46, 46(10), 47 (a), 47(b), 47(c), 48(c)(P), 48(a)(P), 48(b)(P).
						<p>Note : This S. H. covers goods covered by the following I.C.T. items:—</p> <p>I. C. T. 46—60% + Rs. 8·80/kgm .. 46(1)—60% .. 47(a)—60% + Rs. 8·80/kgm. .. 47(b)—60% + Rs. 11·60/kgm .. 47(c)—60% .. 48(c)—120% + Rs.13·80/kgm .. 48(a) } .. 48(b) } 120% + Rs.18·70/kgm</p> <p>In consultation with, and with the concurrence of the Tariff Commission, suitable rate of duty may be fixed for this sub-heading.</p>
	2) Fabrics of silk woven on handlooms.	Protective (upto 31-12-66)	D	..	..	R.I.T.C. No. 653, 1101 (P) to 653·1107(P), 653·1201 (P), 653·1209. I.C.T. No. 48(c)(P), 48(a) (P) and 48(b) (P). I.C.T. item 48(c) carries duty @ 120% + Rs. 13·80 kgm. and I.C.T. 48(a) and (b) @120% + Rs. 18·70 /kgm. In consultation with and with the concurrence of the Tariff Commission, suitable duty may be decided.
	(3) Imitation catgut of silk, surgical ligatures or sutures.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 541·9905. I.C.T. No. 77(2) (P). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 51

Man-made fibres (continuous)

Notes

1. Throughout the Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing process, either :
 - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives ; or
 - (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
2. Heading No. 51·01/03 is to be taken not to apply to continuous filament four of man-made fibres falling within Chapter 56.
3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified in Chapter 39.
Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51·01/03 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code numbers & remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
51·01/03	Yarn of man-made fibres (continuous); monofil strips, (artificial straw and the like) and imitation catgut, of man-made fibre materials.	Revenue	D	..	..	R.I.T.C. No. 651·6101 to 651·6108 ; 651·6111 ; 651·6112 ; 651·6119 ; 651·6121 ; 651·6122 ; 651·6129 ; 651·6131 to 651·6135 ; 651·6139 ; 653·6141 ; 651·6151 ; 651·6161 ; 651·6171 ; 651·6191 ; 651·6200 ; 651·6300 ; 651·7200 ; 651·7101 ; 651·7102 ; 651·7104 to 651·7108 ; 651·7111 ; 651·7112 ; 651·7119 ; 651·7121 to 651·7124 ; 651·7129 ; 651·7131 ; 651·7133 ; 651·7135 ; 651·7130 ; 651·7141 ; 651·7300 ; 653·1500 I.C.T. No. 47(2) (P) (100 % Sd) 53(P) (100% Sd) 52(1) (P) (60% Sd). 10% duty for imports from Burma. (1) 10% 60 duty on Nylon filament yarn of 840 deniers and above imported for the manufacture of tyres or tyre cord fabrics, on execution of bond (Notfn. 36 dt. 23-3-61 and 131 dt. 20-8-65). Notification suggested. (2) 60% duty on rayon cord when imported for manufacture of tyres (Notfn. 42 dt. 7-4-62 and 131 dt. 20-8-65) Notification suggested. (3) 60% duty on nylon and other synthetic twine when imported for use in the manufacture of fishing nets (Notfn. 27 dt. /1-3-64 and 132 dt. 20-8-65). Notification suggested.
5·04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading 51·01/03 :—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
51·04— <i>contd.</i>	(1) Woven fabrics of man-made fibres (continuous), woven on handlooms.	Revenue	100%	..	..	R.I.T.C. No. 653·6101 to 653·6106; 653·6109; 653·5101 (P) to 653·5107(P); 653·5109 (P); 653·5111 to 653·5113; 653·5119; 653·5121; 653·5131. I.C.T. No. 48(1) (P), 48(5)(P). 15% duty for imports from Burma.
	(2) Woven fabrics of man-made fibres (continuous) other than handloom.	Revenue	100%	80%	..	R.I.T.C. No. 653·5101 to 653·5107(P); 653·5109(P); 653·5111 to 653·5113; 653·5119; 653·5121; 653·6131. I.C.T. No. 48(1) (P), 48(5)(P). 15% duty for imports from Burma. Against items 48(1) and 48(5) I.C.T. the rate of duty for goods of British manufacture is 80% and for others 100%. These preferences are not obligatory under the Indo-U.K. Trade Agreement. As imports of handloom goods of British manufacture are unlikely, a lower rate for British goods has been provided <i>only</i> under sub-heading (2).

CHAPTER 52

Metallised textiles

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
52-01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.	Revenue	100%	..	..	R. I. T. C. No. 651-9101 651-9102, 651-9109. I.C.T. No. 61(5) (P). 20% duty for imports from Burma.
52-02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like:—					
	(1) Made by handlooms.	Revenue	100%	..	..	R.I.T.C. No. 653-9101. I.C.T. No. 48(10), 53(P). 20% duty for imports from Burma falling under I.C.T. 48(10). 10% duty for imports under I.C.T. 53.
	(2) Other than handloom.	Revenue	100%	..	..	R. I. T. C. 653-9109. I.C.T. No. 48(10), 53(1'). 20% duty for imports from Burma falling under I.C.T. 48(10) 10% duty for import from Burma falling under I.C.T. 53.

CHAPTER 53

Wool and other animal hair.

Notes

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats); rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
53-01/05	Sheep's or lambs' wool, or other animal hair (fine or coarse) whether or not carded or combed; waste of such wool or hair, whether or not pulled or garnetted, including pulled or garnetted rags:—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 262-3001, 262-3009; 262-5901; 262-5059 I.C.T. No. 87(P) 10% duty for imports from Burma.
	(2) Wool, raw and wool tops.	Revenue	40% (Nil-N)	..	..	R.I.T.C. No. 262-10000, 262-2000; 262-8000. I.C.T. No. 46(2) Rate bound under GATT.
	(3) Woollen waste and rags.	Preferential Revenue	100% (40%N)	90% (30%N)	..	R.I.T.C. No. 262-6000; 262-9000. I.C.T. No. 49(4). (P). 15% duty for imports from Burma.
53-06/10	Yarn of sheep's or lambs' wool, carded (woollen yarn), combed (worsted yarn) or otherwise, yarn of fine or coarse animal hair; including horsehair, whether carded or combed or not.	Revenue	60%	..	..	R.I.T.C. No. 651-2101; 651-2109; 651-2201 to 651-2203-651-2300; 261-2400 I.C.T. No. 47 (3), 47(4), 87(P). 10% duty for imports from Burma.
53-11	Woven fabrics of sheep's or lambs' wool or of fine animal hair.					
	(1) Woollen fabrics and manufactures not elsewhere specified, woven on handlooms.	Revenue (Pr.)	—	D	—	I.C.T. No. 48(2)(P) (100% Sd.) 48(6)(P) (100% Sd) 49(4) (P) (Pref-Revenue 100% Sd, 90% Pl).
	(2) Woollen fabrics and manufactures not elsewhere specified, other than handloom.	Revenue (Pr.)	—	D	—	Merger suggested STA. 10% duty for imports from Burma falling under I.C.T. Nos. 48(2) and 48 (6) 15% duty for imports from Burma falling under I.C.T. No. 49(4). R.I.T.C. No. 653-2102; 653-2104; 653-2106. I.C.T. No. 48(2)(P) (100% Sd), 48(6)(P). (100% Sd). 49(4) (P) (100% Sd) 90% P1). Merger STA. 10% duty for imports from Burma under I.C.T. 48(2) and 48(6), 15% for imports from Burma under I.C.T. 49(4).

Heading No.	Sub-heading No. & description of articles	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential areas	
1	2	3	4	5	6	7
53·12/13	Woven fabrics of coarse animal hair including horsehair					
	(1) Hand-made	Revenue	100%			R.I.T.C. No. 653·9200 (P). 653·9300(P). I.C.T. No.53(P). 10% duty for imports from Burma.
	(2) Other than Hand-made.	Revenue	100%			R.I.T.C. No. 653·9200 (P). 653·9300 (P). I.C.T. No. 53(P). 10% duty for imports from Burma.

CHAPTER 54

Flax and ramie

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
54·01·02	Flax or ramie, raw or processed but not spun; flax tow and waste and ramie noil and waste, including pulled or garnetted rags.	Revenue	40%	..	..	R. I.T.C. No. 265·1000; 265·3000. I.C.T. No. 46(4)(b)(P). Nil duty for import of raw hemp from Burma. 10% duty for imports of other items from Burma falling under I.C.T. No. 46(4). Nil duty for imports from Pakistan of raw flax.
54·03/04	Flax or ramie yarn	Revenue	60%	..	..	R. I. C. T. No. 651·5100 651·5200. 10% duty for imports from Burma.
54·05	Woven fabrics of flax or ramie	Revenue	100%	..	..	R. I. T. C. No. 553·3100. I.C.T. No. 53. 10% duty for imports from Burma.

CHAPTER 55

Cotton

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
55·01/02	Cotton, not carded or combed; cotton linters	Revenue	40% (10 paise Kg—N)	..	..	R. I. T. C. No. 263·1101(P), 263·1009(P), 263·1201 to 1204, 263·2000, 263·3201 to 3203·263·3209. I. C. T. No. 46 (3) (P). Nil duty for imports from Burma.
55·03	Cotton waste :— (1) Cotton waste, other than hard waste	Revenue	40% (10 paise Kg—N)	..	..	R. I. T. C. No. 263·1101(P), 263·1109 (P), 263·3101, 263·3102, 263·3109. I.C.T. No.46(3) (P). Nil duty for imports from Burma.
	(2) Cotton rags, pulled or garnetted including cotton hard waste	Revenue	100%	..	..	R. I. T. C. No. 267·0101, 267·0109. I.C.T. No. 53 (P). 10% duty for imports from Burma.
55·04	Cotton; carded or combed	Revenue	40%	..	..	R.I.T.C. No. 263·4000. I. C. T. No. 46 (3) (P). Nil duty for imports from Burma.
55·05/06	Cotton yarn and thread	Revenue	60%	..	..	R. I. T. C. No. 651·3001 to 3004, 651·4101 to 4108, 651·4111 to 4116, 651·4201, 651·4202. I.C.T. No. 47 (6)(P)& 47(5)(P). Nil duty for imports from Burma falling under I. C. T. No. 44(6). 10% duty for imports from Burma falling under I. C. T. No. 47 (5).
55·07/09	Woven fabrics of cotton, not elsewhere specified :— (1) Not elsewhere specified	Revenue	100%	60%	..	R. I. T. C. No. 658·2101, 658·2201 to 2203, 658·2205 to 2208, 658·221110 to 2218, 658·2221, 658·22219, 658·2301 to 2303, 658·2304, 658·2311, 658·2314, 658·2312, 658·2401 to 2403, 658·2411 to 2418, 658·2421 to 2428, 658·2431 to 2433, 658·2439, 658·2501 to 2508, 658·2511 to 2518, 658·2521 to 2523, 658·2529, 658·2601 to 2608, 658·2611 to 2618, 658·2621 to 2628, 658·2639, 658·2701 to 2708, 658·2711 to 2714, 658·2719, 658·3122 658·3129. I. C. T. No. 48(3) (a) & (c) (P) & 48 (9) (b) (P), 53(P). 5% duty from imports from Burma falling under. I.C.T. Nos. 48 (3), 48(9). 10% duty for imports from Burma falling under I. C. T. No. 53.

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
55-07/09 <i>contd.</i>	(2) Woven on handlooms	Revenue	100%	60%		R. I. T. C. No. 658-1101, 658-1104, 658-1109, 658-1201 to 1204, 658, 1209, 658-1401 to 1404, 658-1409, 658, 1501 to 1506, 658-1509, 658-1601, 658-1609, 658-2901, 658-2909, 658-1301 to 1304, 658-1309. I.C.T. No. 48(2) (a) & (c)(P) and 48(9) (b)(P), (53)(P). 5% duty for imports from Burma falling under I. C. T. Nos. 48(3), 48(9). 10% duty for imports from Burma falling under I.C.T. No. 53.
	(3) Woven fabrics of cotton, hand-printed or hand dyed	Revenue	100%	60%		R. I. T. C. No. 658-2801, 658-2901, 658-2809, 658-2909. I. C. T. No. 48(3) (b). 5% duty for imports from Burma.
	(4) Fents being <i>bona fide</i> remnants of piecegoods, or other fabrics of cotton, not exceeding 3.36 metres in length	Revenue	100%	90%		R. I. T. C. No. 658-3201, 658-3209. I. C. T. No. 49(1)(a). 20% duty for imports from Burma. Imports being negligible, may be merged in S.H. (1) S. T. A.

CHAPTER 56

Man-made fibres (discontinues)

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
56·01/04	Man-made fibres (discontinuous or waste) including yarn waste and pulled or garnetted rags, continuous filament tow for the manufacture of man-made fibres (discontinuous) :—					
	(1) Staple fibre (excluding yarn)	Revenue	40% (25%N)			R.I.T.C. No. 266·2101 to 2106, 266·2109, 266·2201 to 2204, 266·2209. I.C.T. No. 46(b)(P). Rate bound under GATT.
	(2) Man-made fibre waste (including yarn waste and pulled or garnetted rags), continuous or discontinuous.	Revenue	40% (25%N)			R.I.T.C.No.266·4001, 266·4002 I.C.T. No. 46(6)(P).
56·05/06	Man-made fibre yarn (discontinuous or waste).	Revenue	100%			R.I.T.C. No. 651·6401 to 6406, 651·6409, 651·6500, 651·7401, 651·7402, 651·7409, 651·7500, I.C.T. No. 47(2)(P). 10% duty on imports from Burma. 60% duty when imported for the manufacture of tyres or nylon tyre cord fabrics on execution of bond. Notification No. 36/23-3-61 & 131/20-8-65.
56·07	Woven fabrics of man-made fibres (discontinuous or waste) :—					
	(1) Woven fabrics of man-made fibres (discontinuous or waste) not elsewhere specified, woven on handlooms.	Revenue	100%			R.I.T.C. No. 653·5200(P), 653·6201(P) to 6206 (P), 653·6209(P). I.C.T. No. 48(1)(P) and 48(5) 15% duty for imports from Burma.
	(2) Woven fabrics of man-made fibres (discontinuous or waste) other than handloom.	Revenue	100%	80%		R.I.T.C. No. 653·5200(P), 653·6201(P) to 6206(P), 653·6209(P). I.C.T. No. 48(1), 48(5)(P). 15% duty for imports from Burma. Against items 48(1) and 48(5) I.C.T. the rate of duty for goods of British manufacture is 80% and for others 100%. These preferences are not obligatory under the Indo—U.K. Trade Agreement. As imports of handloom goods of British manufacture are unlikely a lower rate for British goods has been provided only under sub-heading (2).

CHAPTER 57

Other vegetable textile materials; paper yarn and woven fabrics of paper yarn

Heading No.	Sub-heading No. & description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
57·01/04	True hemp; Manila hemp (abaca) (<i>Musa textilis</i>), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres, including pulled or garnetted rags or ropes :—					
	(1) Raw true hemp, raw manila hemp, sisal and aloë fibre.	Revenue (Pr.)		D		R.I.T.C. No. 265·4001, 265·4009, 265·2000. I.C.T. No. 46(4)(a), (40% Sd.) 46(5) (40% Sd, 30% PI). Nil duty for imports of raw hemp from Burma. 10% duty for imports from Burma falling under I.C.T. No. 46(4) & 46(5). Nil duty for imports from Pakistan of raw hemp, sisal and aloë fibre.
	(2) Raw jute	Revenue	40% (Nil-N)	..	..	R.I.T.C. No. 264·0001. I.C.T. No. 46(4)(b)(P). 10% duty for imports from Burma. Nil duty for imports from Pakistan of raw jute.
	(3) Coir fibre	Preferential Revenue	60%	..	50%	R.I.T.C. No. 265·8002, 265·8003. I.C.T. No. 50(8) (P). 10% duty for imports from Burma.
	(4) Other vegetable fibres raw or processed but not spun; tow and waste of true hemp, Manila hemp, jute and other vegetable fibres (including pulled or garnetted ropes and rags) not elsewhere specified	Revenue		D	..	R.I.T.C. No. 264·0002, 264·0009, 265·2000, 265·4001, 265·4009, 265·8001, 265·8004, 265·8009, I.C.T. No. 46(4)(6)(P) (40% Sd.) 50(P) (100% Sd), 50(2) (P) (100% Sd). Nil duty for imports of raw hemp from Burma. 10% duty for imports of other items falling under I.C.T. No. 46(4), 50 and 50(2). Nil duty for imports from Pakistan of textile materials, the following: raw hemp, raw flax, jute and all other unmanufactured textile materials not specified I.C.T. No. 46(4).
57·05/08	Yarn of true hemp, jute, other vegetable textile fibres, or paper :—					
	(1) Yarn of true hemp	Revenue	100%	..	..	R.I.T.C. No. 651·5300. I.C.T. No. 50(2)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
57.05/08 <i>Contd.</i>	(2) Yarn of flax or jute.	Revenue	60%	..	..	R.I.T.C. No. 651.5100, 651.5200, 651.9200. I.C.T. No. 47(7) (P). 10% duty for import Burma.
	(3) Coir yarn.	Preferential Revenue	60%	..	50%	R.I.T.C. No. 651.9301. I.C.T. No. 50(8)(P). 10% duty for imports from Burma.
	(4) Paper yarn.	Revenue	60%	..	..	R.I.T.C. No. 651.9400. I.C.T. No. 87(P).
57.09/12	Woven fabrics of other vegetable textile fibres and of paper yarn, not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 653.9400, 653.3200, 653.1101, 653.1109, 653.1200, 653.1301, 653.1309, 653.9500. I.C.T. No. 50(P), 50(2) (P) 53(P), 45(a) (P). 10% duty for imports from Burma.

CHAPTER 58

Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery

Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58·10.

2. In Heading No. 58·01/02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58·04/07, the expression "narrow woven fabrics" means :

- (a) Woven fabrics of a width not exceeding 30 centimetres whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
- (b) Tubular woven fabrics of a flattened width not exceeding 30 centimetres and
- (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within this heading.

4. Heading No. 58·08/09 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59·04/06.

5. In heading No. 58·10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken to apply to needleworked tapestry (heading No. 58·03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Area	
1	2	3	4	5	6	7
58·01/02	Carpets, carpeting, rugs, mats and matting (made up or not):— (1) Hand-made	Revenue (Pr.)	—	D	—	R.I.T.C. No. 657·5001, 657·5002, 657·5009, 657·5019, 657·6001 to 657·6006, 657·6009, 657·6011, 657·6012, 657·6013, 657·6014, 657·6019, 658·7201, 658·7209, 658·7301 to 658·7303, 658·7309, 659·4002, 659·4009. I.C.T. No. 49(4)(P) (100% Sd, 90% Pi), 50(P) (100% Sd), 50(7)(P) (100% Sd), 50(8)(P), (60% Sd, 50% Pi), 53 (P), (100% Sd). Nil duty for imports from Pakistan of mats and mattings. As above.
	(2) Other than handmade	Revenue (Pr.)	—	D	—	
58·03	Tapestries, handmade, and needle-worked tapestries made in panels and the like by hand.	Revenue	100%	..	..	R.I.T.C. No. 657·7000, 658·7400, 659·4004. I.C.T. No. 53(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
58·04/07	Pile, chenille, narrow woven and narrow fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55·08); woven labels, badges and the like; chenille yarn, gimped yarn (other than metallised yarn of heading No. 52·01 and gimped horsehair yarn); braids and ornamental trimmings:—					
	(1) Pile, chenille, narrow woven and narrow fabrics, woven labels, badges and the like, chenille and gimped yarn, braids and ornamental trimmings not elsewhere specified, hand-made.	Revenue (Pr.)	— D —			<p>R.I.T.C. No. 653·1300 (P), 653·2201, 653·5300 (P), 653·6301(P), 653·6302(P), 653·9600(P), 654·0101(P), 654·0109(P), 654·0309(P), 658·2321(P), 656·0301(P), 654·0200(P), 658·2329(P), 658·4101(P), 658·4102(P), 658·4109(P), 658·4200(P), 658·4301(P) to 658·4303(P), 659·1400(P)</p> <p>.C.T. No. 47(3) (P) (90% Sd) 47(6) (P) (60% Sd) 49(4)(P) (100% Sd, 90% P1) 49(5)(P) (100% Sd) 50(P) (100% Sd) 50(2)(P) (100% Sd) 53(P) (100% Sd).</p> <p>10% duty for imports from Burma falling under I.C.T. No. 47(3), 50(2), and 53.</p> <p>15% duty for imports from Burma falling under I.C.T. No. 49(4). Nil duty for imports from Burma falling under I.C.T. No. 47(6) and 49(5).</p>
	(2) Pile, chenille, narrow woven and narrow fabrics, woven labels, badges and the like, chenille and gimped yarn, braids and ornamental trimmings, not elsewhere specified, other than hand-made.	Revenue (Pr.)	— D —			<p>R.I.T.C. No. 653·1300(P), 653·2219, 653·5300(P), 653·6301(P), 653·6302(P), 653·6309(P), 653·9600(P), 654·0101(P), 654·0109(P), 654·0200(P), 654·0301(P), 654·0309(P), 658·2321(P), 658·2329(P), 658·4101(P), 658·4102(P), 658·4109(P), 658·4301(P), to 658·4303(P), 659·1400(P), 658·4200(P).</p> <p>I.C.T. No. 47(3) (P) (60% Sd), 47(6)(P), (60% Sd), 49(4)(P) (100% Sd, 90% P1), 49(5)(P) (100% Sd) 50(P) (100% Sd) 50(2)(P) (100% Sd) 53(P) (100% Sd).</p>

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
58·04/07 <i>Contd.</i>						Nil duty for imports from Burma falling under I.C.T. Nos. 47(6) and 49(5). 10% duty for imports from Burma falling under I.C.T. Nos. 47(3), 50, 50(2) and 53. 15% duty for imports from Burma falling under I.C.T. No. 49(4).
	(3) Ribbons.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 658·4109(P), 654·0109 (P), 658·4302. I.C.T. No. 49(2). Rate bound under GATT. 10% duty for imports from Burma.
58·08/09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured, hand or mechanically made lace, in the piece, in strips or in motifs:—					
	(1) Tulle and other net fabrics, lace, hand-made.	Revenue (Pr)		—D—		R.I.T.C. No. 654·0400(P), 658·0500(P), 658·4400(P), 658·4501. I.C.T. No. 48(5)(c)(P), (100% Sd. 60% Pi), 49(9)(P), 53(P) (100% Sd.) R.I.T.C. No. 654·0400, 658·0500(P), 658·4509, 658·4400(P),
	(2) Tulle and other net fabrics, lace, other than hand-made.	Revenue (Pr)		—D—		I.C.T. No. 48(3)(P) (100% Sd. 60 Pi), 48(a)(P) and 53(P) (100% Sd).
58·10	Embroidery, in piece, in strips or in motifs.					
	(1) Hand-made	Revenue (Pr)		—D—		R.I.T.C. No. 654·0601 to 654·0604, 658·4601, 658·4602. I.C.T. No. 48(3)(P), (100% Sd), 48(a)(P), (Protective 120 % + 18.70 per Kg.), 49(4)(P), (100% Sd., 90%(P), 52(P), (100% Sd) 53(P). (100 Sd) ICT No.48(a) protected upto 31-12-66. Rate of duty may be decided in consultation with Tariff Commission.
	(2) Other than hand-made	Revenue (Pr)		—D—		R.I.T.C. No. 654·0609, 658·4609. I.C.T. No. 48(3)(P), 48(a)(P), 49(4)(P), 52(P), 53(P).

CHAPTER 59

Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.

Notes.—

1.—For the purposes of this Chapter, the expression “textile fabric” is to be taken to apply only to the textile fabrics of Chapter 50 to 57 and heading No. 58·04/07, the braids and trimmings in the piece under the same heading, the tulle and other net fabrics, and lace of heading No. 58·08/09, and the knitted and crocheted fabrics of heading No. 60·01/06.

2.—Headings Nos. 59·07/10 and 59·11/14 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Examples of such fabrics are those impregnated with substances designed solely to render them crease-proof, moth-proof, unshrinkable or water-proof e.g., (gabardines, water-proofed poplins) and those impregnated with size, starch or similar dressings (e.g., organdies, muslin). These usually fall in, chapters 50, 58 or 60. Heading No. 59·11/14 is also to be taken not to apply to :

- (a) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (b) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ;
or
- (c) Fabrics finished with normal dressing having a basis of amylaceous or similar substances.

3.—Heading No. 59·16 is to be taken not to apply to :

- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40·10.)

4.—Heading No. 59·17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading Section XI :

(a) Textile products (other than those having the character of the products falling within heading Nos. 59·11/14 and 59·16), the following only :

- (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
- (ii) Bolting cloth ;
- (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
- (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
- (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
- (vi) Textile fabrics of the metallised yarn falling within heading No. 52·01; of a kind commonly used in paper-making or other machinery; and
- (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials.

(b) Textile articles (other than those falling within heading Nos. 59·11/14 and 59·16) of a kind commonly used in machinery or plant; for example :—

- (i) Any of the fabrics listed in (a) above, which have been made up (cut to shape, assembled by sewing etc.) such as straining cloth for oil presses made by assembly of several pieces of fabric; bolting cloth cut to shape and trimmed with tapes or finished with metal eyelets.
- (ii) Felts and felted fabrics sewn, spliced or otherwise assembled in the form of endless bands (excluding machinery belts of Heading No. 59·16).
- (iii) Gaskets and diaphragms for pumps, motors etc., and washers (excluding those falling within heading No. 84·64).
- (iv) Discs, sleeves and pads for shoe polishing and other machines.
- (v) Cords cut to length, with knots, loops or metal or glass eyelets for use in Jacquard or other looms.
- (vi) Textile bags for oil presses.
- (vii) Loom pickers.
- (viii) Bags for vacuum cleaners, filter bags for air filtration plants, oil filters for engines etc.

The textile articles listed above may incorporate accessories in other material provided the articles remain essentially articles of textile.

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
59·01/03	Wadding; felt and bonded fibre fabrics (whether or not impregnated or coated); articles of all the above; textile flock, dust and mill neeps.	Revenue (Pr)		D		R. I. T. C. No. 655·1001, 655·1009, 655·8100, 655·4101, 655·4109, 658·5200, 658·5209, 658·5601. I. C. T. No. 49 (4) (P) (100% Sd, 90% Pr), 53 (P) (100% Sd.) 15% duty for imports from Burma falling under I.C.T. No. 49 (4). 10% duty for imports from Burma falling under I.C.T. No. 53
59·04/06	Twine, cordage, ropes and cables (plaited or not); nets, netting, made-up fishing nets, and other articles of yarn, twine, cordage, ropes or cables, other than textile fabrics and articles made from such fabrics :— (1) Not elsewhere specified .	Revenue (Pr)		D		R. I. T. C. No. 655·6101 655·6102, 655·6103 to 655·6105, 655·6108, 655·6200, 655·6301, 655·6309, 658·5401, 658·5402, 658·5403, 659·2002, 659·2003. I. C. T. No. 50 (P) (100% Sd.) 50 (2) (P) (100% Sd), 50(4) (P) (60% Sd,) 50(6) (P), (60% Sd), 50 (8) (P) (60% Sd. a/c) 50% Pr), 53(P) (100% Sd.) 10% duty for imports from Burma falling under I.C.T. No. 50, 50(2), 50(6), 50(8) and 53. Nil duty for imports from Pakistan of coir mats and matings.
	(2) Twine, cordage, ropes and cables, of man-made fibre.	Revenue	100%	..	..	R.I.T.C. No. 655·6106, 655·6107, 655·8111. I.C.T. No. 47 (2) (P), 53 (P) 10% duty for imports from Burma.
59·01/10	Textile fabrics coated or impregnated with gum or amylaceous substances, preparations of cellulose derivatives or other artificial plastic materials, or oils or preparations with a basis of drying oil; tracing cloth, and prepared painting canvas; buckram and stiffened woven fabrics; linoleum and similar materials prepared on a textile base.	Revenue	100%	..	..	R. I. T. C. No. 655·4200, 655·4300, 655·4400, 657·4200, 658·5211, 658·5212, 658·5219, 658·5221, 658·5229, 658·5239, 658·7100, 659·4001. I. C. T. No. 50(P), 50(2) (P), 50(5)(P), 53(P) 10% duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
59-11/14	Textile fabrics (other than knitted or crocheted), rubberised or otherwise impregnated or coated; painted canvas for theatrical scenery or the like; elastic fabrics (other than knitted or crocheted); wicks of textile materials for lamps and the like; tubular knitted gas mantle fabric and incandescent gas mantles.	Revenue (Pr)		D		R. I. T. C. Nos. 655-4500, 655-4600, 658-5241, 658-5249, 658-5259, 659-2001, 655-5000, 658-5300, 655-8201, 655-5602, 655-8209. I.C.T. No. 52 (P) (100% Sd), 53 (P) (100% Sd), 39 (1)(P) (100% Sd), 48 (3) (C) (P) (100% Sd), 60% PI, 51 (3) (P) (100% Sd). 10% duty for imports from Burma falling under I.C.T. Nos. 52,43 and 39(1). 5% duty for imports from Burma falling under I.C.T. 48 (3) 20% duty for imports from Burma falling under I.C.T. No. 51 (3).
59-15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials.	Revenue		D		R. I. T. C. No. 655-9100 658-5701 I. C. T. No. 53 (P) (100% Sd), 77 (P) (60% Sd). 10% duty for imports from Burma.
59-16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material.	Revenue		D		R.I.T.C. No. 655-9201, 655-9202, 655-9209, 658-5711 658-5712, 658-5719. I.C.T. No. 50(3) (40% Sd), 72(d) (P) (40% Sd, 35% Eff), 72(3) (P) (40% Sd, 35% Eff), 72(6) (P) (60% Sd). Nil duty for imports from Burma falling under I.C.T. Nos. 50(3), 72(d) and 72(3). 10% duty for imports from Burma falling under I.C.T. No. 72(6).
59-17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:					
	(1) Not elsewhere specified	Revenue (Pr)		D		R.I.T.C. No. 655-8302 :c 655-8303. I.C.T. No. 48(1) (P) (100% Sd, 80% PI), 53(P) (100% Sd), 72(3) (P) (40% Sty, 35% Eff). 60% duty for foundation cloth when imported for manufacture of card clothing (Not for 103, dt. 16-9-61 and 131, dt. 20-8-65). Nil duty on imports from Burma falling under I.C.T. No. 72(3). 10% duty on imports from Burma falling under I.C.T. No. 53.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
59-17 (Contd.)	2) Bolting or straining cloth of silk fabric.	Protective	120% + Rs. 13.80/ Kg.	..	..	15% duty for imports from Burma falling under I.C.T. No. 48(1). R.I.T.C. No. 655-8301 I.C.T. No. 48(c). 20% duty for imports from Burma. The views of the Tariff commission may be ascertained and if possible, the article may be removed from the scope of protection and the two S.Hs merged.

CHAPTER 60
Knitted and crocheted goods

Notes:—

1. This Chapter does not cover
 - (a) Crochet lace of heading No. 58·08/09;
 - (b) Knitted or crocheted goods falling within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (Chapter 61);
 - (d) Old clothing or other articles falling within Chapter 63; or
 - (e) Orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90·19).
2. This Chapter would include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
3. For the purposes of this Chapter, "Elastic" means consisting of "textile materials combined with rubber threads."

Heading No.	Sub-heading No. and Description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
60·01/06	Knitted or crocheted fabric, whether or not elastic or rubberised; articles thereof, including gloves, stockings, socks and the like; undergarments, all sorts.	Revenue	100%	..	..	R.I.T.C. No. 841·4509. 653·7004, 653·7001 to 658·3309, 658·3301, 841·4102, 841·4101, 841·4202, 841·4109, 841·4209, 841·4309, 841·4201, 841·4301, 841·4302, 841·4303, 841·4304, 841·4309, 841·4311, 841·4312, 841·4319, 841·4401, 841·4411, 841·4421, 841·4429, 841·4430, 841·4431, 841·4501, I.C.T. Nos. 51(1) (P), 51(3)(P) 53(P), 51(2) (P), 51(P), 39 (1) (P). 10% duty for imports from Burma falling under I.C.T. Nos. 39(1), 51(1), 52 and 53. 20% duty for imports from Burma falling under I.C.T. No. 51(3), 51.

CHAPTER 61

Other articles of apparel and clothing accessories of textile fabric

Notes:—

1. This Chapter would apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of Heading No. 58·04/07, tulle or other net fabrics and lace), or of fabrics of metal thread.
2. This Chapter does not cover : (a) old clothing or other articles falling under Chapter 63; or (b) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90·19).
3. This Chapter would apply also to unfinished or incomplete articles of the kind described in the Chapter and to shaped textile fabric for making such articles.

Heading No	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
61·01/01	Men's and boys' outer garments and undergarments including collars, shirt fronts and cuffs., women's, girls' and infants' outer and undergarments; other articles of apparel and clothing accessories of textile fabric other than knitted or crocheted goods:—					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 841·11011 841·1102, 841·1103 841·1109, 841·1119 841·1112, 841·1114 841·1201 to 841·1202 841·1209 841·1211, 841·121, 841·1219 841·1301, 841·1302, 841·1319, 841·1321, 841·1322, 841·1329, 841·1401, to 841·1403, 841·1409, 841·2106, 841·2201 to 841·2205, 841·2206, 841·2207 (P), 841·2208, 841·2211, 841·2219, 841·2221, 841·2229, 841·2300, 841·2501 841·2509, 841·2600, 841·2901 to 841·2903, 841·2909. I.C.T. Nos. 52(P), 53(P), 49(a) (P), 49(b) (P), 51(P). 10% duty for imports from Burma falling under I.C.T. Nos. 51, 52 and 53. On imports from Burma of items falling under I.C.T. No. 49, duty will be at the <i>ad valorem</i> rate applicable to the Burmese fabric of which the article is wholly or mainly made. R.I.T.C. No. 841·2100, 841·2207(P) I.C.T. No. 49 (C)(P). Rate bound under GATT. On imports from Burma, duty will be at the <i>ad valorem</i> rate applicable to the Burmese fabric of which the article is wholly or mainly made.
	(2) The following articles when made wholly or mainly of fabrics containing more than 90% of cotton, if cross stitched, drawn thread, or otherwise embroidered : Shirts, handkerchiefs, shawls, scarves.	Revenue	100% (50%N)	..	..

CHAPTER 62
Other made up textile articles

Notes :

1. This Chapter would apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.04/07, not being knitted or crocheted goods.
2. This Chapter does not cover :
 - (a) Goods falling within Chapter 58, 59 or 61; or
 - (b) Old clothing or other articles falling within Chapter 63.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Nos. and remarks
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
62.01/05	Other made up textile articles including travelling rugs, blankets, household linen and other furnishing articles :—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R. I. T. C. No. 656.6102, 656.6902, 656.6302, 658.6402, 658.6403, 658.6404, 658.6405, 658.6406, 658.6411, 658.6412, 658.6415, 658.6429, 658.6451, 658.6459, 656.1000, 656.6100, 659.3101 to 659.3106, 659.3109. I. C. T. No. 53 (P), 49 (a) (P), 49(b) (P), 51 (P), 52(P), 85(2) (P). 10% duty for imports from Burma falling under I.C.T. No. 50 and 53. On imports falling under I.C.T. No. 49 duty will be at the <i>ad valorem</i> rate applicable to the Burmese fabric of which the article is wholly or mainly made.
	(2) Handloom, hand-made and hand-printed (including pattern dyed by hand), excluding those covered by sub-heading (3). |	Revenue	100%	..	..	R.T.I.C. No. 656.6101, 656.6901, 658.6301, 656.9201, 656.9202, 656.9105, 658.6401 to 658.6403, 658.6413, 658.6414, 658.6419, 658.6431, 658.6451, 656.6501. I.C.T. No. 53(P), 49(a)(P), 49(b)(P), 50(P). 10% duty for imports from Burma falling under I.C.T. No. 53 and 50. On imports falling under I.C.T. 49, duty will be at the <i>ad valorem</i> rate applicable to the Burmese fabric of which the article is wholly or mainly made.
	(3) The following articles made wholly or mainly of fabric containing more than 90% of cotton, if cross-stitched, drawn thread or otherwise embroidered:	Revenue	100% (50% N)	..	..	R.I.T.C. No. 658.6403(P) to 658.6406(P), 658.6411(P), 658.6412(P), 658.6415(P), 658.6429(P), 658.6451(P), 658.6459(P). I.C.T. No. 49(c)(P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
2-01/05 (Contd.)	Bed sheets Bed spreads Bolster cases Bed covers Dusters Table cloths Table covers Tray cloths Glass cloths Umbrella coverings Pillow coverings Sacks (cotton) Napkins Pillow slips Towels					Rate bound under GATT. On imports from Burma, the duty will be at the <i>ad valorem</i> rate applicable to the Burmese fabric of which the article is wholly or mainly made.

CHAPTER 63

Old clothing and other textile articles ; rags

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
53.01/02	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03) of textile materials, footwear and headgear of any material, showing signs of appreciable wear, and imported in bulk, bales, sacks or similar scrap packings ; used or new rags, cables and worn out articles of twine, cordage, rope or cables:—					
	(1) Old clothing, rags, second hand and used gunny bags and other textile articles not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 267.0202. I.C.T. No. 50(1)(P), 52(P), 53(P). 10% duty for imports from Burma falling under I.C.T. No. 52 and 53.
	(2) Old clothing, rags and other textiles article used as paper-making material.	Revenue	40%	..	..	R.I.T.C. No. 267.0101, 267.0102, 267.0109, 267.0201, 267.0203, 267.0209. I.C.T. No. 53(1)(P).

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF ; PREPARED FEATHERS AND ARTICLES MADE THEREWITH ; ARTIFICIAL FLOWERS ; ARTICLES OF HUMAN HAIR ; FANS

CHAPTER 64

Footwear, gaiters and the like ; parts of such articles.

Notes :

1. This Chapter does not cover :

- (a) Footwear, without applied soles, knitted or crocheted (Chapter 60) or of other textile fabric (except felt or bonded fibre fabric) (Chapter 62) ;
- (b) Old footwear falling within Chapter 63 ;
- (c) Articles of asbestos (Heading No. 68.13/14) ;
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (Heading No. 90.19) ;
- (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of Headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within Heading No. 98.01/02.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
64.01/04	Footwear all sorts not elsewhere specified:—					
	(1) Hand-made.	Revenue	100%	..	..	R.I.T.C. No. 612.3001 to 612.3004, 612.3009(P).
	(2) Other than hand-made.	Revenue	100%	..	..	I.C.T. No. 54 (a)(P), 54(b) (P).
64.05	Parts of footwear of any material except metal:—					
	(1) Uppers for boots and sheets unless made entirely of leather.	Revenue	60%	..	..	R.I.T.C. No. 612.3001 to 612.3004, 612.3009. I.C.T. No. 54(2).
	(2) Other sorts	Revenue	100%	..	..	I.C.T. No. 54(a)(P), 54 (b) (P).
64.06	Gaiters, spats, puttees, leggings, cricket pads, shin-guards and similar articles, and parts thereof.	Revenue	D	..	..	R.I.T.C. No. 851.0500. I.C.T. No. 52(P) (100% Sd.) 87(P)(60% Sd.) 10% duty for imports from Burma.

CHAPTER 65

Headgear and parts thereof

Notes.

This Chapter does not cover :

- (a) Old headgear falling within Chapter 63;
- (b) Hair nets of human hair (heading No. 67·03/04);
- (c) Asbestos headgear (Heading No. 68·13/14);
- (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
65·01/07	Hat and other headgear and parts thereof, hat forms, hat bodies and hoods, hat-shapes and linings, covers for headgear:—					
	(1) Headgear and parts thereof not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 841·5309 (P), 841·5400, 841·5900, 655·7200. I.C.T. No. 55(P). 10% duty for imports from Burma.
	(2) Caps and bonnets, all sorts, fezes, hats, excluding pith hats, and helmets and straw hats.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 841·5100, 841·5200, 841·5309(P). I.C.T. No. 55(1), 55(3). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 66

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

Notes.

1. This Chapter does not cover :

- (a) Measure walking sticks or the like [(sub-heading No. 90·16 (1)];
- (b) Firearm-sticks, sword-sticks, loaded walking -sticks or the like (Chapter 93) ; or
- (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Sub-heading No. 66·01/03(2) is to be taken not to apply to parts trimmings or accessories of textile material, nor to covers tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within this heading are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
66·01/03	Umbrellas and sunshades, all sorts; walking-sticks (including climbing-sticks and seat-sticks) canes, whips, riding-crops and the like; parts, fittings, trimmings and accessories thereof :—					
	(1) Umbrellas, sunshades, walking-sticks, canes, whips, riding-crops and the like.	Revenue	D	..	..	R.I.T.C. No. 899·4100, 899·4200 I.C.T. No. 14(P) (60% Sd), 56(I) (P) (100% Sd), 56(F) (100% Sd), 87 (P) (60% Sd). 10% duty for imports from Burma.
	(2) Parts, fittings, trimmings and accessories of articles falling under sub-heading(1)	Revenue	D	..	..	R.I.T.C. No. 899·4301 to 899·4303, 899·4309. I.C.T. No. 56 (P) 100% Sd), 87(P) (60% Sd). 10% duty for imports from Burma. 60% duty on the following fittings for umbrellas, parasol and sunshades :— (a) Metallic tubes for umbrella sticks; (b) Metallic handles;■ (c) Runners; (d) Spring cups;■ (e) Godet cups; (f) Box cups; (g) Ferrules; (h) Caps; (i) Notches; (j) Label Rings;■ (k) Sandowns
						(Notfns. 62/22-2-58, 131/20-8-65).

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

Notes.

1. This Chapter does not cover:

- (a) Straining cloth of human hair [sub-heading No. 59·17(1)] ;
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI) ;
- (c) Footwear (Chapter 64) ;
- (d) Headgear (chapter 65) ;
- (e) Feather dusters (heading No. 96·01/04), powder-puffs (heading No. 96·05) or hair sieves (heading No. 96·06) ; or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67·01 is to be taken not to apply to:

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding ;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67·02 ; or
- (d) Fans (heading No. 67·05).

3. Heading No. 67·02 is to be taken not to apply to :

- (a) Articles of glass (Chapter 70);
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood, or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code ¹ Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
67·01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods falling within heading 05·07 and worked quills and scapes).	Revenue	60%	..	..	R.I.T.C. No. 899·9200. I.C.T. No. 87(P). 10% duty for imports from Burma
67·02	Artificial flowers, foliage or fruit and parts thereof ; articles made of artificial flowers, foliage or fruit.	Revenue	60%			R.I.T.C. No. 899·9300. I.C.T. No. 87(P). 10% duty for imports from Bruma
67·03/04	Human hair, worked ; wool or other animal hair prepared for use in making wigs and the like ; wigs and the like, of human or animal hair or of textiles ; other articles of human hair (including hair nets).	Revenue (Pr)		D		R.I.T.C. No. 899·9400, 899·9500. I.C.T. No. 49(4) (P) (100% Sd, 90% Pl), 52(P) (100% Sd), 87(P) (60% Sd). 10% duty for imports from Burma falling under I.C.T. Nos. 52 and 87.
67·05	Fans and hand screens, non-mechanical, of any material ; frames and handles therefor and parts of such frames and handles, of any material.	Revenue	D	..	..	R.I.T.C. No. 899·9600. I.C.T. No. 45(a) (P) (100% Sd), 53(P) (100% Sd), 87(P) (60% Sd). 10% duty for imports from Burma falling under I.C.T. Nos. 53 and 87.

Section XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS, CERAMIC PRODUCTS, GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials

Notes.

1. This Chapter does not cover :

- (a) Goods falling within Chapter 25;
- (b) Coated or impregnated paper falling within heading No. 48·04/07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
- (d) Articles falling within Chapter 71;
- (e) Tools or parts of tools, falling within Chapter 82;
- (f) Lithographic stones of heading No. 84·34;
- (g) Electrical insulators (heading No. 85·25) or fittings of insulating material falling, within heading No. 85·26;
- (h) Dental burrs (heading No. 90·17/18);
- (i-j) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Articles falling within heading No. 95·06/07;
- (l) Toys, games or sports requisites (Chapter 97);
- (m) Goods falling within heading No. 98·01/02 (for example, buttons), No. 98·03/05 (for example, slate pencils and drawing slates); or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68·01/02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings No. 25·15/17 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
68·01/02	Road and paving setts, curbs and flagstones, of natural stone; worked monumental or building stone, and articles thereof other than goods falling within Chapter 69.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 661·3,100 661·3200, I.C.T. No. 58(P) Rate bound under GATT.
68·03	Worked slate and articles of slate, including articles of agglomerated slate.	Revenue	60%	..	..	R.I.T.C. No. 661·3300, I.C.T. No. 59(P), 87(P), 10% duty for imports from Burma.
68·04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural					

Heading No.	Sub-heading No. and description of article.	Nature of duty.	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
68 04 <i>contd.</i>	or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives or of pottery.—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 663·1112 663·1119. I.C.T. No. 87(P). 10% duty for imports from Burma
	(2) Made of synthetic abrasive grains.	Revenue	40%	..	..	R.I.T.C. No. 663·1111, 663·1113. I.C.T. No. 71(8) (P), 71(12)(P).
68·05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery.	Revenue	60%	..	..	R.I.T.C. No. 663·1201, 663·1209. I.C.T. No. 87(P). 10% duty for imports from Burma.
68·06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up.—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 663·2001, 663·2011(P). I.C.T. No. 30(10).
	(2) Natural or artificial abrasive powder or grain on a base of paper or paper-board.	Revenue	60%	50%	..	R.I.T.C. No. 663·2002 to 663·2004, 663·2009, 663·2011 (P). I.C.T. No. 30(9). Goods under S.H's (1) and (2) similar in nature. May be merged (S.T.A.)
68·07/03	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral material; mixtures and articles of heat-insulating, sound-insulating, or sound absorbing mineral materials, other than those falling in heading No. 68.11/12 or 68·13/14, or in Chapter 69; articles of asphalt or similar material (for example, of petroleum bitumen or coal tar pitch).	Revenue	60%	..	..	R.I.T.C. No. 663·5000 661·8100. I.C.T. No. 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
68·09/12	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances; other articles of plastering material; articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not; articles of asbestos-cement, of cellulose fibre-cement or the like.	Revenue	60%	..	..	R.I.T.C. No. 661·8205 663·6100, 663·6201, 663·6209 661·8301 to 661·8303, 661·8309, 661·8311. I.C.T. No. 58(1)(P), 58(2)(P), 59(P), 59(1)(P), 87(P). 10% duty for imports from Burma.
68·13/14	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not; mixtures with a basis of asbestos and mixtures, with a basis of asbestos and magnesium carbonate, and articles of such mixtures; friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :—					
	(1) Not elsewhere specified	Revenue	60%	..	..	R.I.T.C. No. 663·8101 663·8103 to 663·8107, 663·8109, 663·8200. I.C.T. No. (58)(1)(P), 58(2)(P), 87(P). 10% duty for imports from Burma.
	(2) High pressure jointings made mainly of asbestos.	Revenue	60% (25%N)	..	..	R.I.T.C. No. 663·8102. I.C.T. No. 58(1)(P). Rate bound under GATT. 10% duty for imports from Burma.
68·1	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium).	Revenue	60%	..	..	R. I. T. C. No. 663·4001, 663·4002, 663·4009, 663·4011, 663·4012, 663·4019, 663·4021, 663·4022, 663·4029, 663·4031, 663·4039. I. C. T. No. 87(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R. I. T. C. code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
68·16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 663·6300 (P). I.C.T. No. 59(1) (P), 87 (P). 10% duty for imports from Burma.
	(2) Articles of stone.	Revenue	60% (25%N)	..	..	R. I. T. C. No. 663·6300(P). I.C.T. No. 58(P). Rate bound under GATT. 10% duty for imports from Burma

least give the experiment a surer foundation till other reactions enable us to link up the big and the small.

5.30. Landless labour have no place in the cooperative society envisaged. In waste-lands settlements and settlement of land under the control of the State in the past, there was preference for the landless. But subsequently on the plea that cooperative farming should be encouraged, States are laying down the policy that such land in future will be allotted only to cooperatives. There is a danger in this proposal as cooperative are generally formed of those having land and many of the landless will not have an opportunity to get any land at all. Further, the very idea that land in a cooperative farm should be cooperatively owned has been given up in the policy formulation for cooperative farming because under the present conditions in the country, land-hunger and the desire to own land as an individual has to be given a due place in our plan. We, therefore, feel that the landless should be given the land available with Government, be persuaded to form into a small landowners' cooperative, and helped by direct State aid to form themselves into such cooperatives for improving the productivity of their land.

CHAPTER VI

ROLE OF PANCHAYATI RAJ INSTITUTIONS IN SECURING THE WELFARE OF THE WEAKER SECTIONS

The following observations of the U.N. Mission on C.D., 1959, outline the emerging pattern:—

“It is a Directive Principle of the State Policy that the State shall take steps to organise village panchayats and endow them with such power and authority as may be necessary to enable them to function as units of self-government. Under the Second Five Year Plan the scope of panchayats was extended from being a unit of self-government to also being a unit of development. Rural progress depends entirely on the existence of an active organisation in the village which can bring all the people—including the weaker sections into common programs to be carried out with the assistance of the administration. It is this association of all sections of the village population with the panchayat on the one hand and development programs on the other which makes these central village institutions a fundamental element in the people's participation in community development.”

6.2 The panchayati raj institutions have been charged with the responsibility of planning and development. They are no longer only an agency of some other authority that is responsible for development. Under decentralised democracy, it is their business to develop the village community, in particular, the weaker sections of it which form the majority. It should therefore be the responsibility of the panchayat and Panchayat Samiti, each in its own sphere of duties, to plan and execute appropriate schemes for this purpose making the maximum use of the resources available. The whole bias of panchayati raj institutions has to be towards the weaker sections of the village community.

6.3. We, therefore, do not favour the recommendation made by the Conference of State Ministers of Community Development in December, 1960, that “separate sub-committees of the panchayat samitis and panchayats with adequate powers should be constituted to look after this item of work”. This certainly is not to be regarded as an “item of work”. It is really the work in community development. It should be the duty of every sub-committee as well as of the panchayats and panchayat samitis themselves to assume this res-

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
69.09 —Contd.	(2) Laboratory wares made of ceramic materials such as combustion boats, evaporating dishes, crucibles and the like and parts thereof.	Revenue	60% (25% N)	..	..	R. I. T. C. No. 663·9100(P). I. C. T. No. 77(2)(P). Rate on scientific instruments, apparatus and appliances bound under GATT. 10% duty for imports from Burma.
	(3) Ceramic wares not elsewhere specified, exclusively designed for use in an industrial system in plant and machinery.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 663·9100 (P). I.C.T. No 72(3)(P). Nil duty for imports from Burma.
59.10/14	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings; tableware and other articles of a kind commonly used for domestic or toilet purposes, of procelain or china or of other kinds of pottery; statuettes and other ornaments, and articles or personal adornment; articles of furniture; other ceramic articles not elsewhere specified.	Revenue	100%	..	..	R. I. T. C. No. 666·4000, 666·5000, 666·6000, 663·9200, 812·2000. I.C.T. No. 59(2)(P), 59(3)(P), 59(5)(P). 10% duty for imports from Burma.

CHAPTER 70

Glass and glassware

Notes

1. This Chapter does not cover :

- (a) Ceramic enamels (heading No. 32·08);
- (b) Goods falling within Chapter 71 (for example, imitation jewellery);
- (c) Electrical insulators (heading No. 85·25) or fittings of insulating material falling within heading No. 85·26;
- (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements and other articles falling within Chapter 90;
- (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
- (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70·01/08 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of the Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica

4. The expression "optical glass" applies to the special glasses used in the manufacture of optical instruments for photography, astronomy, microscopy, navigation, armaments (in sighting telescopes or the like), laboratories and similar purposes, or for the manufacture of corrective spectacle lenses.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
70·01/08	Waste glass (cullet); glass in the mass (excluding optical glass); "enamel" glass, in the mass, rods and tubes; glass in balls, rods and tubes, unworked (not being optical glass); cast or rolled glass, drawn or blown glass (including flashed or wired glass), unworked or cut to shape in rectangles or otherwise, whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like; safety glass, consisting of toughened or laminated glass, shaped or not:—					
	(1) Not elsewhere specified.	Revenue	100%			R.I.T.C. No. 664·1100, 664·1200, 664·1302(P), 664·1301(P), 664·1309(P), 664·3009, 664·4001, 664·4009, 664·5009, 664·9100, 664·7001, 664·7002 and 664·7009.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
70.01/08 <i>—Contd.</i>						I.C.T. No. 60(P), 60(6)(P). 10% duty for imports from Burma falling under I.C.T. No. (60); 20% duty for imports from Burma falling under I.C.T. No. 60(6).
	(2) Capillary glass tubing; unfinished clinical thermometers.	Revenue	100% (40% N)	..	..	R.I.T.C. No. 664-1301(P), 664-1302(P). I.C.T. No. 60(P). 10% duty for imports from Burma.
	(3) Sheet glass.	Revenue	100%	..	..	R.I.T.C. No. 664-3001, 664-5001. I.C.T. No. 60(7)(P). 24% duty for imports from Burma. Imports negligible. May be merged with S.H. (1).
	(4) Solid glass balls for the preparation of lithographic plates.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 664-1309(P). I.C.T. No. 72(3)(P), 72(2)(P). Nil duty for imports from Burma. Goods under S.Hs. (2) and (4) similar in nature. May be merged (S.T.A.).
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed.					
	(1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 664-8001(P), 664-8009(P). I.C.T. No. 60(7)(P) (100%), 74(3)(P) (40% Sty, 45% Eff). 24% duty for imports from Burma falling under I.C.T. No. 60(7); nil duty for imports from Burma falling under I.C.T. No. 74(3). (40% Sty; 35% Eff) duty on "Glass mirrors cut to size to be fitted into railway carriages" under item 74(3) I.C.T. (Notification suggested).
	(2) Glass mirrors in frames and with stands of other materials (not being gold or silver).	Revenue	60%	..	..	R.I.T.C. No. 664-8001(P), 664-8009(P). I.C.T. No. 87(P). 10% duty for imports from Burma. Goods under S.Hs. (1) and (2) similar in nature. May be merged.
70.10/13	Containers, of glass, of a kind commonly used for the conveyance, packing, storage or display of goods;	Revenue	100%	..	..	R.I.T.C. No. 665-1101, 665-1102, 665-1109, 665-1111, 664-9201 to 664-9203, 664-9209, 665-1200, 665-2001 and 665-2009.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
70·10/13 <i>contd.</i>	stoppers and other closures, of glass; glass envelopes (including bulbs and tubes) for electric lamps, electric valves or the like; glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor; glassware (other than articles falling in heading No. 70·19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses.					I.C.T. No. 45(b)(P), 60(P), 60(8)(P). 10% duty for imports from Burma falling under I.C.T. No. 60.
70·14	Illuminating glassware, signalling glassware, and optical elements of glass not optically worked nor of optical glass.	Revenue	100%			R.I.T.C. No. 812·4101, 812·4102, 812·4109, 812·4111. I.C.T. No. 60(P), 60(1), 60(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 60 and 60(1).
70·15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like.	Revenue	100%			R.I.T.C. No. 664·9301 664·9302. I.C.T. No. 60(P), 78(P). 10% duty for imports from Burma falling under I.C.T. No. 60; 20% duty for imports from Burma falling under I.C.T. No. 78
70·16	Bricks, tiles, slabs, paving blocks, squares, and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms.	Revenue	100%			R.I.T.C. No. 664·6000. I.C.T. No. 60(P). 10% duty for imports from Burma.
70·17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:—					
(1)	Not elsewhere specified.	Revenue	100			R.I.T.C. No. 665·8103, 665·8106 and 665·8109 I.C.T. No. 60(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
70·17 contd.	(2) Scientific glassware not elsewhere specified excluding plain glass slides for microscopes.	Revenue	60% (25% N)			R.I.T.C. No. 665·8101, 665·8102 665·8104 and 665·8105 I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
70·18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.	Revenue	60% (20% N)			R.I.T.C. No. 664·2001 and 664·2009. I.C.T. No. 77(4)(P). 10% duty for imports from Burma.
70·19	Glass beads, imitation pearls, imitation precious and semi-precious stones and similar fancy or decorative glassware and articles made therefrom; glass cubes and small glass plates for decorative purposes; artificial eyes, of glass, excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (balloini);—					
	(1) Not elsewhere specified.	Revenue	100%			R.I.T.C. No. 665·8201, 665·8209. I.C.T. No. 60 (P), 60(3) (P). 10% duty for imports from Burma falling under I.C.T. No. 60; 20% duty for imports from Burma falling under I.C.T. No. 60(3).
	(2) Glass beads and false pearls including imitation precious stones.	Revenue	100%			R.I.T.C. No. 665·8202. I.C.T. No. 60(4). Rate bound under GATT. Goods under S.Hs. (1) and (2) similar in nature. May be merged (S.T.A.)
70·20/21	Glass fibre (including wool), yarns, fabrics, and articles made therefrom, and other articles of glass:—					
	(1) Not elsewhere specified.	Revenue (Pr)		D		R.I.T.C. No. 664·9401, 664·9402 664·9403(P), 651·8000, 653·8000. I.C.T. No. 47(2) (P) (100%), 53(P) (100%), 60(P) (100%), 73(P) (60% Sd, 50% Pi), 87(P) (60%). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
0-20/21 contd.	(2) Components specially designed to be parts of machinery and apparatus for use in an industrial system.	Revenue	40% (35% N)			R.I.T.C. No. 664-9403 (P), 665-8900(P). I. C. T. No. 72(3) (40% Sty, 35% Eff), 72(6) (60%). Nil duty for imports from Burma. <i>Note.</i> —Distinction based on 1/4 h.p. rating not main- tained.
	(3) Parts of manually operated machinery.	Revenue	60%			R.I.T.C. No. 664-9403 (P), 665-8900(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.

Section XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY ; COIN.

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof ; imitation jewellery.

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly ;
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of rolled precious metal,are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings No. 71·13/14 does not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading No. 71·15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
 - (c) For the purposes of this chapter, the presence of precious metal or rolled precious metal in an article shall be deemed to be a minor constituent of the article if, and only if, its value does not exceed 5 per cent of the total value of the article.
3. This Chapter does not cover :
 - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28·49);
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
 - (c) Goods falling in Chapter 32 (for example, lustres) ;
 - (d) Handbags and other articles falling within heading No. 42·02 or 42·03 ;
 - (e) Goods of heading No. 43·02/04 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67·05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68·04, 68·05, 68·06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98·01/02 and 98·12 ; or
 - (q) Original sculptures and statutory (heading No. 99·01/03), collectors' pieces and antiques of an age exceeding one hundred years (heading No. 99·05/06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
 - (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
 - (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter any alloy (including a sintered mixture containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2% by weight, of the alloys. Alloys of precious metal are to be classified according to the following rules :
 - (a) An alloy containing 2% or more by weight of platinum is to be treated only as an alloy to platinum.
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold.
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purposes of heading No. 71.12/14 the term "jewellery" means:—

- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cufflinks, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.12/14, the expression "goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smoker's requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01/02 or dress combs, hair-slides or the like or heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
	<i>1. Pearls and Precious and Semi-precious stones.</i>					
71.01	Pearls, unworked or worked but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport):—					
	(1) Real pearls, raw or unworked.	Revenue	40% (Free N)	..	..	R.I.T.C. No. 667.1001. I.C.T. No. 61(P).
	(2) Cultured pearls, raw or unworked.	Revenue	40%	..	..	R.I.T.C. No. 667.1003. I.C.T. No. 61(P).
	(3) Real and cultured pearls, worked.	Revenue	60%	..	..	R. I. T. C. No. 667.1004. I.C.T. No. 61(P).
70.02	Precious and semi-precious stones, unworked, cut or otherwise worked but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
70·02 <i>contd.</i>	(1) Emeralds, sapphires and rubies, unworked or uncut.	Revenue	4% (5% N)	..	..	R. I. T. C. No. 667·3001, 667·3009(P), I. C. T. No. 61(P).
	(2) Diamonds, unworked or uncut including sawn diamonds, which require further cutting or faceting but excluding industrial diamonds.	Revenue	40% (10% N)	..	..	R. I. T. C. No. 667·2002, I. C. T. No. 61(P).
	(3) Industrial diamonds.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 275·1000 (P), I. C. T. No. 72(3)(P). Nil duty for imports from Burma.
	(4) Precious and semi-precious stones not elsewhere specified, unworked.	Revenue	40%	..	..	R. I. T. C. No. 667·3002, 667·3009(P), I. C. T. No. 61(P).
	(5) Precious and semi-precious stones cut or otherwise worked.	Revenue	60%	..	..	R. I. T. C. No. 667·2001, 667·3011 and 667·3012, I. C. T. No. 61(I).
71·03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)					
	(1) Synthetic stones unworked.	Revenue	60%	..	..	R. I. T. C. No. 667·4002, I. C. T. No. 87(P). 10% duty for imports from Burma.
	(2) Synthetic or reconstructed stones cut or otherwise worked.	Revenue	60%	..	..	R. I. T. C. No. 667·4001, I. C. T. No. 87(P). 10% duty for imports from Burma.
71·04	Dust & powder of natural or synthetic precious or semi-precious stones including diamond boart (waste, grit, etc.)	Revenue	60%	..	..	R. I. T. C. No. 275·2100, 275·1000 (P), I. C. T. No. 87 (P) 10% duty for imports from Burma.
II.—Precious Metals.						
71·65/11	Precious metals, unwrought, unworked or semi-manufactured, the following: silver including silver gilt and platinum-plated silver, rolled silver, gold including platinum-plated gold, rolled gold on base metal or silver, platinum and other metals of the platinum group; rolled	Revenue	D	..	..	R. I. T. C. No. 681·1101, 681·1102, 681·1109, 681·2101, 681·1200, 681·2109, 681·2200. No. R. I. T. C. for gold items. I. C. T. No. 61(2), 61(3), 61(4)(P), 61(5)(P), 61(6)(P) (all 100%), 70(1) (P) (60%) 70(7) (P) (40%).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
71.05/11 <i>contd.</i>	platinum or other platinum group metals on base metal or precious metal, goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal.					20% duty for imports from Burma, falling under I.C.T. No. 61(4), 61(5), 61(6) and nil duty under 70(1).
71/12/14	Jewellery and goldsmiths' and silversmiths' wares and parts thereof, of precious metal or rolled precious metal; other articles of precious metal or rolled precious metal.	Revenue	D	..	..	R.I.T.C. No. 897-1101 to 897-1108, 897-1201, 897-1203, 897-1301, 897-1302. I.C.T. No. 61 (4) (P), 61(6)P, 61(8), 61(9), 61(10) (all 100%), 70(1) (P) (60%). 20% duty for imports from Burma falling under I.C.T. No. 61(4), 61(6), 61(8), 61(9), 61(10) and nil duty under 70(1).
71-15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Revenue	100%	..	..	R.I.T.C. No. 897-1400. I.C.T. No. 61(10) (P). 20% duty for imports from Burma.
71-16	Imitation jewellery :— (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 897-2002, 897-2003 and 897-2009. I.C.T. No. 70(1)(P), 66(b) (P). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
	(2) Articles of imitation jewellery which consist of or include base metal plated with gold or silver or both in which the proportion of gold or silver or both together to total metallic contents is less than 1.5%.	Revenue	100% (30% N)	..	..	R.I.T.C. No. 897-2001. I.C.T. No. 61(11) (P). Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 72

Coin

Notes.

This Chapter does not cover collectors' pieces (heading No. 99.05/06).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of the duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
72.01	Coin :—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	No R.I.T.C. I.C.T. No. 62(1), 62(2).
	(2) Current coin of Government of India.	..	Free	..	..	No. R.I.T.C. I.C.T. No. 62(P).

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover :—

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32·08, 32·09, 32·10/11 or 32·13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36·07/08);
- (c) Headgear or parts thereof falling within heading No. 65·01/07;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66·01/03 ;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86·10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (i) Lead shot prepared for ammunition (heading No. 93·01/07) or other articles falling within Section XIX (arms and ammunition) ;
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96·06) ;
- (m) Articles falling within Chapter 97 (toys, games and sports requisites) ; or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. The expression "parts of general use" wherever it occurs in the Section or Chapter Notes, means the following articles made of iron or steel or other base metal or alloy or combinations thereof :—

(a) Articles falling within Chapters 73 to 82—

- (i) Tube and pipe fittings;
- (ii) Stranded wire, cables, cordage, ropes, plaited bands and the like ;
- (iii) Chains and parts thereof ;
- (iv) Nails, tags, staples and the like ; and
- (v) Bolts and nuts, screws, rivets, washers and the like.

(b) Articles falling within Chapter 83—

- (i) Locks and padlocks, frames incorporating locks and the like ;
- (ii) Fittings and mountings suitable for furniture, doors, staircases and the like ;
- (iii) Lighting fittings and parts thereof ;
- (iv) Clasps, buckles, hooks, eyes, eyelets and the like ;
- (v) Photograph, picture and similar frames, mirrors made of metals ; and
- (vi) Signplates, name plates, numbers, letters and similar signs.

(c) Articles falling within Chapter 91—

Springs and leaves for springs other than watch and clock springs.

In Chapters 73 to 82, any of the articles falling within (a) above will be classified only under the headings where they are specifically included and not under the term "parts" contained in any other heading within these chapters.

3. Classification of Alloys :

- (a) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73·02 and 74·02 respectively.
- (c) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (d) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (e) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of Composite Articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

Iron and steel and articles thereof

Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them :

- (a) Pig iron and cast iron (heading No. 73·01) ;

A ferrous product containing, by weight, 1·9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified :

- less than 15% phosphorus,
- not more than 8% silicon,
- not more than 6% manganese,
- not more than 30% chromium,
- not more than 40% tungsten, and
- an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-drawing tool steels" containing, by weight, 1·9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

- (b) Spiegeleisen (heading No. 73·01) ;

A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

- (c) Ferro-alloys (heading No. 73·02) :

Alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

- more than 8% of silicon, or
- more than 30% of manganese, or
- more than 30% of chromium, or
- more than 40% of tungsten, or
- a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper),
- and which do not contain, by weight, more than 90% (92% in the case of ferro-alloys containing manganese but no silicon or 96% in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

- (d) Alloy steel (heading No. 73·15) :

Steel containing, by weight, one or more elements in the following proportions :

- more than 2% of manganese and silicon, taken together, or
- 2·00% or more of manganese, or
- 2·00% or more of silicon, or
- 0·50% or more of nickel, or
- 0·50% or more of chromium, or
- 0·10% or more of molybdenum, or
- 0·10% or more of vanadium or
- 0·30% or more of tungsten, or
- 0·30% or more of cobalt, or

0.30% or more of aluminium, or
 0.40% or more of copper, or
 0.10% or more of lead, or
 0.12% or more of phosphorus, or
 0.10% or more of sulphur, or
 0.20% or more of phosphorus and sulphur, taken together, or
 0.10% or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15) :

Steel containing, by weight, not less than 0.60% of carbon and having a content by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.

(f) Puddled bars and pillings (heading No. 73.06) :

Products for rolling, forging or re-melting obtained either :

- (i) By shingling balls or puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06) :

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billets (heading No. 73.07) :

Semi-finished products of rectangular or square section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(i-j) Slabs and sheet bars (including tinplate bars) (heading No. 73.07) :

Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimeters and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-rolling (heading No. 73.08) :

Coiled semi-finished not-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms per piece.

(l) Universal plates (heading No. 73.09) :

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres.

(m) Hoop and strip (heading No. 73.12) :

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips coils or flattened coils.

(n) Sheets and plates (heading No. 73.13) :

Rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 millimetres.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(o) Wire (heading No. 73.14) :

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of heading Nos. 73.25/26 and 73.27/28, however, the term 'wire' is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73.10) :

Products of solid section which do not conform to the entirety of any of the definitions (h), (i-j), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformation produced during the rolling process correspond to the above definition.

(q) Hollow mining drill steel (heading No. 73.10) :

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.17/19.

(r) Angles, shapes and sections (heading No. 73·11) :

Products, other than those falling within heading No. 73·16, which do not conform to the entirety of any of the definitions (h); (i-j), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

(s) Mooring chains (heading No. 73·29/30):

Chains which :—

- (i) are of not less than 15 fathoms in length,
 - (ii) have both end links parallel sided without studs or staypins and of one-fifth greater diameter than the other links, and
 - (iii) have all their other links studded or which being short-link ship-chains are tested and certified by the approved authority in the country of manufacture to be as per British Standard Specification 590/1949 and the Anchors and Chain Cables Act 1899.
2. Headings Nos. 73·06 to 73·14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73·15).
 3. Iron and steel products of the kind described in any of the headings Nos. 73·06 to 73·15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
 4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
 5. "High-pressure hydro-electric conduits of steel" which are riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 millimetres and of a wall thickness exceeding 10·5 millimetres are covered by heading No. 73·17/19.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.	Revenue	40%	..	..	R.I.T.C. No. 671·2000. I.C.T. No. 63(1)(P), 63(4). Nil duty for imports from Burma. Nil duty for imports from Pakistan falling under ICT No. 63.
73·02	Ferro-alloys.	Revenue	40%	..	..	R.I.T.C. No. 671·4001 671·4002, 671·5001 to 671·5009. I.C.T. No. 63(1)(P), 63(35). Nil duty for imports from Burma
73·03	Scrap and waste metal of iron or steel.	Revenue	40%	..	..	R.I.T.C. No. 282·1001(P) 282·1002(P), 282·1003, 282·1009, 282·2001 to 282·2006, 282·2009. I.C.T. No. 63(P). Nil duty for imports from Burma. Nil duty for imports from Pakistan.
73·04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel.	Revenue	-Do-	..	..	R.I.T.C. No. 671·3100(P). I.C.T. No. 72(3)(P) (40% Sd, 35% Eff), 63 (28) (P) (60% Sd). Nil duty for imports from Burma.
73·05	Iron or steel powders; sponge iron or steel.	Revenue	60%	..	..	R.I.T.C. No. 671·3200 671·3300(P). I.C.T. No. 63(28)(P). Nil duty for imports of grey iron powder from Burma. 10% duty for imports of iron metal sand from Burma.
73·06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron and steel.	Revenue	D	..	..	R.I.T.C. No. 672·1000(P), 672·3100(P). I.C.T. No. 63(8) (P) (40% Sd), 63(28) (P) (60% Sd), 63(2) (P) (40% Sd). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 672·5102, 671·5109 (P). I.C.T. No. 63(2)(a)(P), 63(3)(P) and 62(8)(P). Nil duty for imports from Burma
	(2) Pieces roughly shaped by forging.	Revenue	60%	..	..	R.I.T.C. No. 672·5109(P), 672·5101. I.C.T. No. 63 (28)(P). Nil duty for imports from Burma.
73·08	Iron or steel coils for re-rolling.	Revenue	40%	..	..	R.I.T.C. No. 672·7100. I.C.T. No. 63(19) (a) (P) and 63(20) (a) (P). Nil duty for imports from Burma.
73·09	Universal plates of iron or steel.	Revenue	40%	..	..	R.I.T.C. No. 674·1400 . I.C.T. No. 63(19) (P). Nil duty for imports from Burma.
73·10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 673·2100 (P), 673·1101, 673·1109. I.C.T. No. 63(3)(P). Nil duty for imports from Burma.
	(2) Hollow mining drill steel.	Revenue	60%	..	..	R.I.T.C. No. 2100(P). I.C.T. No. 63 (28) (P). Nil duty for imports from Burma.
73·11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements.	Revenue	D	..	..	R.I.T.C. No. 673·4100, 673·5100. I.C.T. No. 63(2)(P) (40% Sd), 63(21)(P) (40% Sd), 63(28) (P) (60% Sd). Nil duty for imports from Burma.
73·12	Hoops and strips, of iron or steel, hot-rolled or cold-rolled:—					
	(1) Not elsewhere specified.	Revenue (Pr).		D	..	R.I.T.C. No. 675·0101, 675·0109, I.C.T. No. 63(2) (P) (40% Sd), 63(14) (P) (40% Sd, 30% Pl), 63 (14A)(P) (60% Sd, 50% Pl), 63 (19) (P) (40% Sd), 63(20) (P) (40% Sd), 63 (34)(P) (40% Sd, 30% Pl). Nil duty for imports from Burma falling under I.C.T. No. 63(2), 63(14), 63(19), 63(20) and 63(34).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·12 —contd.	(2) Tinned hoop and strip, over 127 millimetres in width, of British manufacture.	Revenue	40% less Rs. 20/- per tonne.	..	..	R.I.T.C. No. 675·1009(P). I.T.C No. 63(10)(i)(P).
	(3) Tinned hoop and strip, over 127 millimetres in width of other than British manufacture.	Revenue	40%	..	..	R.I.T.C. No. 675·1009(P). I.C.T. No. 63(10)(ii) (P). Nil duty for imports from Burma
73·13	Sheets and plates, of iron or steel, hot rolled or cold-rolled:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C.No. 674·1101, 674·1109 674·2100, 674·3101, 674·3102 674·3109, 674·8101, 674·8102 674·8109. I.C.T. No. 63(19)(P), 63(20) (P). Nil duty for imports from Burma,
	(2) Tinned sheets and plates, of British manufacture.	Revenue	40% less Rs. 20/- per tonne.	..	..	R.I.T.C. No. 674·7000. I.C.T. No. 63(10)(i) (P).
	(3) Tinned sheets and plates, of other than British manufacture.	Revenue	40%	..	..	R.I.T.C. No. 674·7000. I.C.T. No. 60 (10)(ii) (P). Nil duty for imports from Burma
73·14	Iron or steel wire whether or not coated, but not insulated.—					
	(1) of British manufacture.	Revenue	40% less Rs. 35/- per tonne	..	..	R.I.T.C. No. 677·1001(P), 677·1002(P), 677·1009(P). I.C.T. No. 63(25) (i) (P), 63(39) (i) (P).
	(2) of other than British manufacture.	Revenue	40%	..	..	R.I.T.C. No. 677·1001(P), 677·1002 (P), 677·1009 (P) I.C.T. No. 63(25) (ii) (P) 63(32) (ii) (P). Nil duty for imports from Burma.
73·15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73·06 to 73·14 :—					
	(1) Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73·06 and 73·07(1).	Revenue	D	..	..	R.I.T.C. No. 672·1000 (P), 672·3000, 672·3300, 672·5201(P), 672·5209(P), 672·5300(P). I.C.T. No. 63(2) (a) (P) (40% Sd), 63(3) (P) (40% Sd), 63(8)(P) (40% Sd), 63(28) (P) (60% Sd). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·15 —contd	(2) Pieces roughly shaped by forging, of alloy steel or high carbon steel.	Revenue	60%	..	..	R.I.T.C. No. 672·5201(P), 672·5209(P), 672·5300(P). I.C.T. No. 63(28) (P). Nil duty for imports from Burma.
	(3) Coils for re-rolling and plates (including universal Plates), of stainless steel.	Revenue	100%	..	..	R.I.T.C. No. 672·7300, 674·1300, 674·2300(P), 674·3300(P). I.C.T. No. 63(20A). Nil duty for imports from Burma.
	(4) High silicon electrical steel sheets and strips.	Revenue (Pr)	D			R.I.T.C. No. 674·2300 (P); 674·3300(P), 675·0301. I.C.T. No. 63(14) (P) (40% Sd, 30% Pl) 63(20) (P) (40% Sd). Nil duty for imports from Burma
	(5) Coils for re-rolling, sheets and plates (including universal plates), other than coils, sheets and plates falling within sub-headings Nos. (3) and (4) above, of alloy steel or high carbon steel.	Revenue	40%	..	..	R.I.T.C. No. 672·7200, 672·7300, 674·1201, 674·1202, 674·1209, 674·1300, 674·2200, 674·2300, 674·3200, 674·3300, 674·8100, 674·8300. I.C.T. No. 63(19)(P), 63(20)(P). Nil duty for imports from Burma
	(6) High carbon steel in the forms mentioned in headings Nos. 73·10(1) and 73·11; alloy steel in the forms mentioned in heading No. 73·11.	Revenue		..	..	R.I.T.C. No. 673·1200, 673·2200, 673·4200, 673·4300, 673·5200, 673·5300. I.C.T. No. 63 (2) (P) (40% Sd) 63(3)(P) (40% Sd), 63 (21)(P), (40% Sd), 63(28) (P) (60% Sd). Nil duty for imports from Burma.
	(7) Stainless and heat resisting steel in the forms mentioned in heading No. 73·10 (1) of British manufacture.	Revenue	30%	..	..	R. I. T. C. No. 673·1300 P , 673·2300 (P). I.C.T.No. 63 (30) (a) (P).
	(8) Stainless and heat resisting steel in the forms mentioned in heading No. 73·10 (1), of other than British manufacture.	Revenue	40%	..	..	R. I. T. C. No. 673·2300 (P), 673·1300 (P). I.C.T.No. 63(30)(b)(P). Nil duty for imports from Burma.
	(9) Alloy steel (other than stainless and heat resisting steel) in the forms mentioned in heading No. 73·10 (1), of British manufacture.	Revenue	30% (5 % N)	..	..	R. I. T. C. No. 673·2300(P), 673·1300(P). I.C.T.No. 63(30)(a)(P). Rate bound under GATL at 15½%.
	(10) Alloy steel (other than stainless and heat resisting steel) in the forms mentioned in heading No. 73·10(1), of other than British manufacture.	Revenue	40% (15% N)	..	..	R.I.T.C. No. 673·2300(P). I.C.T.No. 63(30)(b)(P). Rate bound under GATT at 15%. Nil duty for imports from Burma.
	(11) Hollow mining drill steel, of alloy or high carbon	Revenue	6%	..	..	R.I.T.C. No. 673·2200(P), 673·2300(P). I.C.T. No.63(28)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·15 Contd.	(12) High carbon steel hoops and strips, of thickness 0·5 millimetre or below and of width 30 millimetres and below; hoop and strips of alloy steel containing over 0·6 per cent carbon of thickness 0·5 millimetre or below and of width 30 millimetres and below.	Revenue (Pr)		D		R.I.T.C. No. 675·0201 (P), 675·0209(P), 675·0301 (P), 675·0309(P). I. C. T. No. 63(2)(P)(40% Sd), 63(19) (P) (40% Sd), 63 (26) (P) (40% Sd), 63(20A) (P) (100% Sd), 63 (14A) (P) (60% Sd, 50% Pr). Nil duty for all items above except those covered by I.C.T. 63 (14A) if imported from Burma. Rate on cold-rolled hoops and strips of stainless steel of width 250 millimetres or more bound under GATT at 30%. Nil duty on the goods described above, if of U. K. origin and 10% (Sd) on the same of origin other than U. K. (Notification 118 dated 20-8-65).
	(13) Alloy steel and high carbon steel hoop and strip, other than hoop and strip falling within sub-heading (4) and (12) above.	Revenue	D	..	..	R. I. T. C. No. 675·0201(P), 675·0209(P), 675·0301(P), 675·0309(P). I.C.T.No. 63 (2) (P) (40% Sd), 63(14) (P) (40% Sd), 63 (19) (P) (40% Sd), 63 (20) (P) (40% Sd), 63(20A)(P)(40% Sd). Nil duty for imports from Burma Rate on cold-rolled hoops and strips of stainless steel of width 250 millimetres or more bound under GATT at 30%. Nil duty on the goods described above, if of U.K. origin and 10% (Sd) on the same of origin other than U. K. (Notification 118 dated 20-8-65).
	(14) Alloy steel and high carbon steel wire, whether or not coated, but not insulated, of British Manufacture.	Revenue	40% less Rs. 35/- per tonne.	..	..	R. I. T. C. No. 677·0201 (P) 677·0209(P), 677·0300(P). I.C.T.No. 63 (25) (i) (P), 63(32)(1)(P).
	(15) Alloy steel and high carbon steel wire, whether or not coated insulated, of other than British manufacture.	Revenue	40%	..	..	R.I.T.C. No. 677·0201 (P), 677·0209(P), 677·0300(P). I.C.T. No. 63 (25) (ii) (P) and 63 (32) (ii) (P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·16	Railway and tramway track construction material of iron or steel, the following: rails, checkrails, switch blades, crossings (or frogs); crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates) rail clips, bed plates and ties and other material specialised for joining or fixing rails:—	Revenue	40%	..	..	R. I. T. C. No. 676·1001(P), 673·1002(P), 676·2001, 676·2009. I. C. T. No. 63 (21)(P), 63(22)(P), 63(23), 74(2) (P). Nil duty for imports from Burma.
73·17/19	Tubes and pipes and blanks therefor, of iron or steel:—					
	(1) Not elsewhere specified	Revenue	D	..	..	R. I. T. C. No. 672·9000, 678·1001, 678·1002, 678·1009, 678·2000(P), 678·3001, 678·3009, 678·4000, I.C.T. No 63(6)(P) (40% Sd.), 63 (17)(P) (40 % Sd), 63 (18) (a) (P) (60% Sd). Nil duty for imports of pipe other than those covered by 63(18) I. C. T., if from Burma. Nil duty on black tubular poles of certain specified description (Notification 93 dated 16-5-57).
	(2) Steel casting pipes and drilling pipes; steel tubes and pipes adapted for use with boilers falling within heading No. 84·01.	Revenue	40% (35 % N)	..	..	R. I. T. C. No. 673·2000(P). I.C.T. No. 72(3)(P). Nil duty for imports from Burma. If the Government so desires, S. H. (2) may be dropped and the rate of duty in respect of goods covered by this S. H. indicated by a suitable Notification under Heading 73·17/19.
73·20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel.	Revenue	D	..	..	R.I.T.C. No. 678·5001, 678·5002, 768·5003. I. C. T. No. 63 (6) (P) (40% Sd), 63 (18) (b) (P) (60% Sd), 63(17)(P) (40% Sd). Nil duty for imports of cast iron tubes and pipes and fittings therefor from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard	U. K.	Other Preferential Areas	
I	2	3	4	5	6	7
73·21	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge sections, lockgates, towers, lattice masts, roofs, roofing frame works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strips, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	Revenue	40%	..	..	R. I. T. C. No. 691·1001 to 691·1006, 691·1009. I.C.T.No. 63(9) (P).
73·22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Revenue	D	..	..	R. I. T. C. No. 692·1100. I. C. T. No. 63(9) (P) (40% Sd), 63(28) (P) (60% Sd), 72(3) (P) (40% Sty, 35% Eff).
73·23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or Packing of goods. and	Revenue	60%	..	..	R. I. T. C. No. 692·2101, 692·2109. I.C.T. No. 63 (28) (P). Nil duty for imports from Burma
73·24	Compressed gas cylinders and similar pressure containers, of iron or steel.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 692·3100. I.C.T. No. 72(c)(P) (40% Sty 35% Eff), 63(28) (P) (60% Sty 35% Eff.)
73·25/26	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables; barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel.	Revenue	D	..	..	R. I. T. C. No. 693·1001, 693·1002, 693·1003, 693·1009, 693·2001, 693·2009. I.C.T. No. 71(b)(P) (100% Sd), 63(24)(60% Sd, 50% P1). Nill duty for imports of barbed, or stranded wire and wire rope from Burma. 10% duty on the rest.
73·27/28	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel.	Revenue	D	..	..	R.I.T.C. No. 691·3101, 691·3102, 693·3109, 693·4100. I.C.T. No. 63 (13) (40% Sd), 63(26) (40% Sd), 63(28) (60% Sd). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·29/30	Chains, anchors and grapnels and parts thereof, of iron or steel:—					
	(1) Not elsewhere specified	Revenue (Pr)		D		R. I. T. C. No. 698·3001, 698·3002(P), 698·3009. I.C.T. No. 75(7A) (a)(90% Sd), 75(7A)(b) (100% Sd), 75(2) (P) (60% Sd, 52½% P1), 63 (28) (P) (60% Sd).
	(2) Anchors and grapnels and parts thereof; mooring chains.	Revenue	40%	..	..	R. I. T. C. No. 698·3003(P), 698·4000. I.C.T. No. 63 (11). Nil duty for imports from Burma.
	(3) Short-link ship chains	Revenue	30%	..	..	R. I. T. C. No. 698·3003(P). I.C.T. No. 68(29). Rate on short-link ship chains bound under GATT at 30%. Nil duty for imports from Burma.
	(4) Driving chains and other chains, whether cut to size or in rolls, and parts thereof, adapted for use with industrial machinery, or railway rolling stock or permanent way materials.	Revenue	40% (35%N)	..	..	R.I.T.C. No. 698·3002 (P). Nil duty for imports from Burma. I.C.T.No. 72(d) (P), 72(40)(b). Rate on drive chains for paper making machinery, rice and flour milling machinery, saw mill and wood working machinery bound under GATT at 10%.
73·31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper.	Revenue	D	..	..	R. I. T. C. No. 694·1101, 694·1102, 694·1103, 694·1109, 694·1121, 694·1129, 694·1139. I. C. T. No. 45(b) (P) (10% Sd), 63(12) (P) (60% Sd), 63(16) (P) (60% Sd), 63 (21) (D) (P) (40% Sd), 71(b) (P) (100% Sd). 10% duty for imports from Burma. Articles covered by 71(b) I. C. T. Nil duty on the rest.
73·32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:—					
	(1) Not elsewhere specified	Revenue (Pr)		D		R.I.T.C. No. 694·2101, 694·2111, 694·2112, 694·2113, 694·2119, 694·2121, 694·2131, 694·2132, 694·2149. I. C. T. No. 71(b) (P) (100% Sd), 75(8) (P) (100% Sd, 90% P1, 75(9) to 75(12) (P) (60% Sd), 52½% P1).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·32 contd.	(2) Parts of power operated machinery or aircraft other than aeroplanes.	Revenue	40%	35%	..	I.C.T. No. 72(3)(P), 76(P).
	(3) Parts of aeroplanes	Revenue	40%	35%	..	I.C.T. No. 76 (P). (Nil duty for items covered by 72(3) I. C. T. and 76 I.C.T. if imported from Burma. 10% duty for items covered by 75 (8) I.C.T., if imported from Burma).
73·33/34.	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos of iron or steel, including blanks ; pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel.	Revenue	100%	..	..	R.I.T.C. No. 698·5100, 698·5200. I.C.T. No. 28(14) (P), 71(b) (P). 10 % duty for imports from Burma.
73·35	Springs and leaves for springs of iron or steel:— (1) Leaf springs and leaves for springs, of iron or steel.	Revenue		..	..	R.I.T.C. No. 698·6101, 698·6102(P), 698·6109(P). I.C.T. No. 72(3) (P) (35% Sd), 74(3) (P) (35% Sd), 75(15) (P) (60% Sd., 52½% P1). Nil duty for articles covered by 72(3) and 74(3) I.C.T. if imported from Burma.
	(2) Springs, other than leaf-springs, and leaves thereof, of iron or steel.	Revenue (Pr)		—D—		R.I.T.C. No. 698·6102 (P), 698·6109 (P). I.C.T. No. 63(28)(P) (60% Sd), 71(b) (P) (100% Sd), 75(3) (P) (35% Sd), 75(8) (P) (100 % Sd, 90% P1), 75(9)(b) (P) (60 % Sd, 52½ % P1). Nil duty for articles covered by 63(28), 71(b) and 74(3) I.C.T. if imported from Burma. 10% duty for articles covered by 75(8) I.C.T. if imported from Burma.
73·36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boiler with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:— (1) Not elsewhere specified	Revenue	100%	..	..	R.I.T.C. No. 697·1100. I.C.T. No. 71(b) (P) (100% Sd).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
73·36 <i>contd.</i>	(2) Stoves for use with kerosene, gasolene or other liquid fuels, and burners therefor, of iron or steel.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 697·1100. I.C.T. No. 71(9)(1) (P). 10% duty for imports from Burma Rate bound under GATT.
73·37	Boilers (excluding steam-generating boilers of heading No. 84·01) and radiators, for central heating, not electrically heated and parts thereof, of iron or steel, air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor driven fan or blower, and parts thereof, of iron or steel.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 812·1000. I.C.T. No. 77(P). 10% duty for imports from Burma.
73·38/39	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel.	Revenue	D	..	..	R.I.T.C. No. 697·9100, 697·2101, 697·2109, 697·2111, 697·2129, 697·2131, 697·2141, 697·2149, 812·3000. I.C.T. No. 63(5) (40% Sd.), 63(29)(P) (100% Sd), 71(b) (P) (100% Sd.), 71(1)(P) (60% Sd). Nil duty for imports of articles covered by 63(5) and 63(29) I.C.T. if from Burma. 10% duty on rest.
73·40	Other articles of iron or steel.	Revenue	D	..	..	R.I.T.C. No. 698·9101 to 698·9107, 698·9109, 679·1000, 679·2000, 679·3000. I.C.T. No. 63(28) (P) (60% Sd), 63(29) (P) (100% Sd) 72 (3) (P) (35% Sd), 72(13) (P) (40% Sd.), 85(2) (P) (100% Sd). Nil duty for articles covered by 63(28) and 63(29) I.C.T. if imported from Burma.

CHAPTER 74

Copper and articles there of

Notes.

1. For the purposes of heading No 74·02, the expression "master alloys" means alloys [except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus] or copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

[Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28·54/55 and not within this Chapter].

2. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 74·03):

Rolled extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres

(b) Wrought bars, rods, angles, shapes and sections (heading No. 74·03):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding, one tenth of the width. Also cast or sintered products of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates sheets and strip (heading No. 74·04/05):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0·15 millimetre but does not exceed one tenth of the width.

Heading No. 74·04/05 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) Brass —[Sub-heading Nos. 74·03(5) and 74·07(4)] An alloy containing

(i) 55 to 74% by weight of copper,

(ii) 26 to 42% by weight of zinc; and

(iii) not more than 3% by weight of components (including impurities) other than copper and zinc.

3. Heading No. 74·07 is to be taken to apply *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74·08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
74·01	Copper matte; unwrought copper (including unwrought copper alloy), whether refined or not; waste and scrap of copper and copper alloy:—					
	(1) Not elsewhere specified, including blister copper.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 283·1200, 682·1100, 682·1201, 682·1202, 682·1209. I.C.T. No. 87(P) (60% Sd), 64(2) (40% Sty, Nil Eff.) Rate on copper (unalloyed) unwrought bound under GATT. 10% duty for copper matte imported from Burma.
	(2) Waste and scrap of copper or copper alloy.	Revenue	40%	..	..	R.I.T.C. No. 284·0201, 284·0202. I.C.T. No. 64(1), 70(8) (P). Nil duty for imports from Pakistan.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
74·01 <i>contd.</i>	(3) Copper alloy, unwrought.	Revenue	D			R.I.T.C. No. 682·1219. I.C.T. No. 65(a)(P) (40% Sd), 70(1)(P) (60% Sd), 70(4) (P) (40% Sd), 70(6)(P) (60% Sd) Nil duty for imports from Burma.
74·02	Master alloys.	Revenue	60%			R.I.T.C. No. 682·1300. I.C.T. No. 70(1)(P), 70(6)(P). Nil duty for imports from Burma. These are more in the nature of unwrought copper alloys and hence the same rate of duty may be fixed as for heading No. 74·01(3).
74·03	Wrought bars, rods, angles, shapes and sections of copper or copper alloy; wire of copper alloy :—					
	(1) Not elsewhere specified.	Revenue (Pr)		D		R.I.T.C. No. 682·2101, 682·2104, 682·2107, 682·2109, 682·2112 (P), 682·2111, 682·2113, 682·2119(P), 682·2121 to 682·2123, 682·2129. I.C.T. No. 64(P) (60% Sd), 50% Pr, 70(P) (60% Sd), 70(1)(P) (60% Sd), 70(6) (P) (60% Sd), 72(3)(P) (35% Sd), 72 (12A) (60% Sd), 73(1)(P) (60% Sd, 50% Pr), 73 (20) (60% Sd). Nil duty for imports from Burma of articles covered by I.C.T. 64, 70, 70(1), 70(6) and 72(3). 10% on imports covered by 73(1) I.C.T.
	(2) Electrolytic copper (unalloyed) rods or black copper (unalloyed) rods, in coils.	Preferential Revenue	40%	30%	30%	R.I.T.C. No. 682·2102. I.C.T. No. 64(4). Nil duty for imports from Burma.
	(3) Extruded rods (other than electrolytic copper rods), angles, shapes and sections, of unalloyed copper, of British manufacture.	Revenue	50%	..	..	R.I.T.C. No. 682·2103(P). I.C.T. No. 64(3) (a)
	(4) Extruded rods (other than electrolytic copper rods), angles, shapes and sections, of unalloyed copper, of other than British manufacture.	Revenue	60%	..	..	R.I.T.C. No. 682·2103 (P). I.C.T. No. 64(3) (b). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
74.03 <i>contd.</i>	(5) Extruded rods, angles, shapes and sections, of brass	Revenue	60%	..	..	R.I.T.C. No. 682·2112 (P), 682·2119 (P). I.C.T. No. 70(5). Nil duty for imports from Burma.
74·04/05	Wrought plates, sheets and strip, of copper or copper alloy ; foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of copper or copper alloy:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 682·2211, 682·2212, 682·2221, 682·2300 (P). I.C.T. Nos. 70(P), 70(1)(P), 70(6)(P). Nil duty for imports from Burma.
	(2) Copper (unalloyed) in the forms mentioned in the main heading.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 682·2201, 682·2202, 682·2300 (P). I.C.T. No. 64(P). Nil duty for imports from Burma.
74·06	Powders and flakes of copper or copper alloy.	Revenue (Pr.)		D		R.I.T.C. No. 682·2400. I.C.T. No. 30(P) (100% Sd, 90% P1), 64 (P) (60% Sd, 50% P1), 70(P) (60% Sd), 70(6)(P) (60% Sd). No duty for all articles except painters' materials if imported from Burma.
74·07	Tubes and pipes and blanks therefor, of copper or copper alloy ; hollow bars of copper or copper alloy:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 682·2509. I.C.T. No. 70(1)(P), 70(6)(P). Nil duty for imports from Burma.
	(2) Hollow bars, tubes and pipes and blanks therefor, of copper (unalloyed), of British manufacture.	Revenue	50%	..	..	R.I.T.C. No. 682·2501(P). I.C.T. No. 64(5)(a).
	(3) Hollow bars, tubes, and pipes and blanks therefor, of copper (unalloyed), of other than British manufacture.	Revenue	60%	..	..	R.I.T.C. No. 682·2501(P). I.C.T. No. 64(5) (b).
	(4) Hollow bars, tubes and pipes and blanks therefor, of brass.	Revenue	60%	..	..	R.I.T.C. No. 682·2502(P). I.C.T. No. 70(A).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
74·08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper or copper alloy.	Revenue	60%			R.I.T.C. No. 682·2601 (P), 682·2602 (P), 682·2609. I.C.T. No. 63(18)(b) (P).
74·09	Reservoirs, tanks, vats and similar containers, for any material, of copper or copper alloy, of a capacity exceeding three hundred litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	Revenue (Pr)		D		R.I.T.C. No. 692·1200(P). I.C.T. No. 64(P) (60% Sd, 50% Pr), 70(P) (60% Sd), 70(1)(P) (60% Sd), 70(6)(P) (60% Sd). Nil duty for imports from Burma.
74·10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire or copper alloy wire, but excluding insulated electric wires and cables:—					
	(1) Not elsewhere specified.	Revenue (Pr)		D		R.I.T.C. No. 693·1200(P). I.C.T. No. 64(P) (60% Sd, 50% Pr), 70(P) (60% Sd), 70(1)(P) (60% Sd), 70(6) (P) (60% Sd). Nil duty for imports from Burma.
	(2) Bare hard drawn or annealed electrolytic copper (unalloyed) stranded wires and cables.	Revenue	60%	..	..	R.I.T.C. No. 693·1200(P). I.C.T. No. 72(12A) (P).
	(3) Bare stranded wire, cables, plaited bands and the like of copper or copper alloy, adapted for transmission of electric power, of conductance equivalent to unalloyed copper wire of cross-sectional area 8·0645 square millimetres or more, but excluding stranded wire and cables falling within sub-heading No. (2) above.	Revenue	40% (35% N).	..	..	R.I.T.C. No. 693·1200 (P). I.C.T. No. 72(e). Nil duty for imports from Burma. The size of cables falling under this heading has been mentioned as 8·0645 sq. millimetres and over on the basis of present distinction in the I.C.T. The committee, however, felt that this size could be rounded off to 8 sq. millimetres or some other figure in consultation with technical authorities.
	(4) Bare stranded wire, cables, plaited bands and the like, of copper alloy adapted for use as electric conductor of conductance equivalent to unalloyed copper wire of cross-sectional area below 8·0645 square millimetres, excluding stranded wires and cables falling within sub-heading No. (2) above, of British manufacture,	Revenue	50%	..	..	R.I.T.C. No. 693·1200(P). I.C.T. No. 73(1). The size of cables falling under this heading has been mentioned as 8·0645 sq. millimetres and over on the basis of present distinction in the I.C.T. The committee, however, felt that this size could be rounded off to 8 sq. millimetres or some other figure in consultation with technical authorities.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
74.10— <i>contd.</i>	(5) Bare stranded wire, cables, plaited bands and the like, of copper or copper alloy, adapted for use as electric conductor of conductance equivalent to unalloyed copper wire of cross-sectional area below 8.0645 square millimetres, excluding stranded wires and cables falling within sub-heading (2) above, of other than British manufacture.	Revenue	60%	..	..	R.I.T.C. No. 693.1200 (P). I.C.T. No. 73(1)(P). 10% duty for imports from Burma. The size of cables falling under this heading has been mentioned as 8.0645 sq. millimetres and over on the basis of present distinction in the I.C.T. The Committee, however, felt that this size could be rounded off to 8 sq. millimetres or some other figure in consultation with technical authorities.
74.11.12	Gauze, cloth, grill, netting, fencing, re-inforcing fabric and similar materials (including endless bands), of copper wire or copper alloy wire; expanded metal of copper or copper alloy.	Revenue (Pr.)	-----	D	-----	R.I.T.C. No. 693.3201 693.3209, 693.4200. I.C.T. No. 64(P) (60% Sd, 50% Pl) 70(P) (60% Sd), 70(1) (P) (60% Sd), 70 (6) (P) (60% Sd). Nil duty for imports from Burma.
74.13	Chains and parts thereof, of copper or copper alloy.	Revenue	100%	..	..	R.I.T.C. No. 698.8100. I.C.T. No. 71(b)(P). 10% duty for imports from Burma.
74.14.13	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins of copper alloy, or of iron or steel with heads of copper or copper alloy; Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper or copper alloy; rivets, cotters, cotterspines, washers and spring washers, of copper or copper alloy.	Revenue	100%	..	..	R.I.T.C. No. 694.1200, 694.2201 to 694.2204, 694.2209. I.C.T. No. 71(b)(P). 10% duty for imports from Burma.
74.16.	Springs, of copper or copper alloy.	Revenue	100%	..	..	R.I.T.C. No. 698.6200. I.C.T. No. 71(b) (P). 10% duty for imports from Burma.
74.17.	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper or copper alloy :— (1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 697.1219, 697.1221. I.C.T. No. 71(b) (P), 71(9). (b) (P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
74·17— contd.	(2) Stoves for use with kerosene, gasolene or other liquid fuels, and burners therefor, of copper or copper alloy.	Revenue	100% (20% N)	..	..	R.I.T.C. No. 697·1201, 697·1209, 697·1211. I.C.T. No. 71(9)(a)(P). Rate bound under GATT. 10% duty for imports from Burma.
74·18	Other articles of a kind commonly used for domestic purposes, builders sanitary ware for indoor use, and parts of such articles and ware, of copper or copper alloy.	Revenue	100%	..	..	R.I.T.C. No. 697·2201 to 697·2203, 697·2209. I.C.T. No. 71(b)(P). 10% duty for imports from Burma.
74·19	Other articles of copper or copper alloy.	Revenue (Pr)	—————D—————			R.I.T.C. No. 698·9209, 698·9219, 698·9229, 698·9339. I.C.T. No. 64(P) (60% Sd, 50% Pl), 70(P) (60% Sd), 70(I)(P) (60% Sd), 70(6) (P) (60% Sd). Nil duty for imports from Burma.

CHAPTER 75

Nickel and articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 75·02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75·02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling) ;

(c) Wrought plates, and strip (heading No. 75·03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres and of which the thickness does not exceed one tenth of the width.

Heading No. 75·03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75·04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
75·01	Nickel mattes, nickel speiss, nickel oxide sinter and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-nickel alloy plating anodes) ; waste and scrap of nickel and nickel alloy:—					
	(1) Not elsewhere specified.	Revenue (Pr)	-----	D-----		R.I.T.C. No. 283·2200, 284·0300 683·1001. I.C.T. No. 28(P) (60% Sd, 50% Pl), 65(1) (P) (40% Sd), 70(8)(P) (40% Sd), 87 (P) (60% Sd), 10% duty for items covered by 28 and 87 I.C.T. if imported from Burma.
	(2) Nickel alloys, unwrought .	Revenue	40%			R.I.T.C. No. 683·1011, 683·1012, 683·1019, 683·1021, 683·1029. I.C.T. No. 65. Nil duty for imports from Burma of nickel alloys containing 40 per cent or less by weight of nickel.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
75·02	Wrought bars, rods, angles, shapes and sections, of nickel or nickel alloy ; wire of nickel or nickel alloy. :— (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 683·2101, 683·2102(P). I.C.T. No. 70(1) (P), 70(6)(P). Nil duty for imports from Burma.
	(2) Nichrome and other electrical resistance wire, of nickel alloy.	Revenue	60%	..	..	R.I.T.C. No. 683·2102(P). I.C.T. No. 73(23)(P).
75·03	Wrought plates, sheets and strips, of nickel or nickel alloy ; foil of nickel or nickel alloy; powders and flakes of nickel or nickel alloy.	Revenue (Pr)		—D—		R.I.T.C. No. 683·2201 10 683·2203. I.C.T. No. 30(P) (100% Sd, 90% Pl), 65(1)(P) (60% Sd), 70(1) (P) (60% Sd), 70(6) (P) (60% Sd). Nil duty for imports from Burma of articles covered by 30, 70(1) and 70(6) I.C.T.
75·04	Hollow bars, tubes and pipes and blanks therefor, of nickel or nickel alloy ; tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel or nickel alloy.	Revenue	60%	..	..	R.I.T.C. No. 683·2301, 683·2302. I.C.T. No. 63(18)(b)(P), 70·(1) (P), 70(6) (P). Nil duty for imports from Burma falling under I.C.T. Nos. 70(1) and 70(6).
75·05	Electro-plating anodes, of nickel or nickel alloy, wrought or unwrought including those produced by electrolysis.	Revenue	40%	..	..	R.I.T.C. No. 683·2400. I.C.T. No. 65(1)(P).
75·06	Other articles of nickel or nickel alloy.	Revenue	D	..	..	R.I.T.C. No. 698·9300. I.C.T. No. 70(1)(P) (60% Sd), 70(6) (P) (60% Sd), 71(b) (P) (100% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70(1) and 70(6). 10% duty for imports from Burma falling under I.C.T. No. 71(b).

CHAPTER 76

Aluminium and articles thereof

Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them :—

(a) Wire (heading No. 76·02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76·02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 76·03) :

Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0·20 millimetre but does not exceed one tenth of the width.

Heading No. 76·03 is to be taken to apply, *inter-alia*, to such products, whether or not cut to shape, perforated corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75·05·07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. This heading is to be taken to apply, *inter alia*, to tube and pipe fitting which have been similarly treated.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
75·01	Unwrought aluminium and aluminium alloy; waste and scrap of aluminium or aluminium alloy:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 284·0400, 684·1001, 684·1009. I.C.T. No. 66(1), 66(2), 70(7) (P).
	(2) Unwrought aluminium alloy containing less than 97% by weight of aluminium.	Revenue	60%	..	..	R.I.T.C. No. 684·1011. I.C.T. No. 70(1) (P). Nil duty for imports from Burma
76·02	Wrought bars, rods, angles, shapes and sections, of aluminium or aluminium alloy; wire of aluminium or aluminium alloy.	Revenue	60%	..	..	R.I.T.C. No. 684·2101, 684·2129, 684·2112. I.C.T. No. 66(b) (P), 70(1) (P). Nil duty for imports from Burma falling under I.C.T. No. 70(1)

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard.	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
76·03	Wrought plates, sheets and strip, of aluminium or aluminium alloy:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 684·2201, 684·2209(P). I.C.T. No. 66(a) (P).
	(2) Wrought plates, sheets and strip, of duralumin or similar alloys of aluminium, conforming to aircraft specifications.	Revenue	35%	..	..	R.I.T.C. No. 684·2209(P). I.C.T. No. 76(P). Nil duty for imports from Burma.
	(3) Wrought plates, sheets and strip, of aluminium alloys containing less than 97% by weight of aluminium, but excluding those falling within sub-heading No. (2) above.	Revenue	60%	..	..	R.I.T.C. No. 684·2209(P). I.C.T. No. 70(1)(P). Nil duty for imports from Burma.
76·04	Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 millimetre, of aluminium or aluminium alloy.	Revenue	D	..	..	R.I.T.C. No. 684·2301, 684·2309. I.C.T. No. 66(a) (P) (40% Sd), 70(1)(P) (60% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
76·05	Powders and flakes, of aluminium or aluminium alloy.	Revenue (Pr)	—————	D	—————	R.I.T.C. No. 684·2 00. I.C.T. No. 30(P) (100% Sd 90% Pl), 66(1) (P) (60% Sd), 70(1)(P) (60% Sd), 87(P) (60% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70(1) 10% duty for imports from Burma falling under I.C.T. Nos. 30 and 87.
76·06/07	Hollow bars, tubes and pipes and blanks therefor, of aluminium or aluminium alloy; tube and pipe fittings for example, joints, elbows, sockets and flanges), of aluminium or aluminium alloy.	Revenue	60%	..	..	R.I.T.C. No. 684·2500, 684·2600. I.C.T. No. 66(b) (P), 70(1) (P), 63(18) (b) (P). Nil duty for imports from Burma falling under I.C.T. No. 70 (1).

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
76·08	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium or aluminium alloy; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of aluminium or aluminium alloy.	Revenue	60%	..	..	R.I.T.C. No. 691·2000. I.C.T. No. 66(b) (P), 70(1) (P). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
76·09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium or aluminium alloy, of a capacity exceeding three hundred litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	Revenue	60%	..	..	R.I.T.C. No. 692·1300. I.C.T. No. 66(b) (P) 70(1) (P). Nil duty for imports from Burma, falling under I.C.T. No. 70(1).
76·10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium or aluminium alloy, of a description commonly used for the conveyance or packing of goods.	Revenue	60%	..	..	R.I.T.C. No. 692·2200. I.C.T. No. 66(b) (P), 70 (1) (P). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
76·11	Compressed gas cylinders and similar pressure containers, of aluminium or aluminium alloy.	Revenue	40% (35%N)	..	..	R.I.T.C. No. 692·3200. I.C.T. No. 72(C) (P). Nil duty for imports from Burma,
76·12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire or aluminium alloy wire, but excluding insulated electric wires and cables :—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 693·1300. I.C.T. No. 66(b) (P), 70 (1) (P). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
	(2) A.C.S.R. (aluminium conductor steel reinforced) and A.A.C. (all aluminium conductors).	Revenue	60%	..	..	R.I.T.C. No. 684·2111, 684·2129. I.C.T. No. 72(12).
76·13/14	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire or aluminium alloy wire; expanded metal of aluminium or aluminium alloy.	Revenue	60%	..	..	R.I.T.C. No. 693·3300, 693·4300. I.C.T. No. 66(b) (P), 70(1) (P) Nil duty for imports from Burma falling under I.C.T. No. 70(1).

Heading No	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
75-15/16	Other articles of aluminium or aluminium alloy.	Revenue	D	..	..	R.I.T.C. No. 698-9401, 698-9409, 697-2301, 697-2302, 697-2309, 697-2311. I.C.T. No. 66(b) (P) (60% Sd), 70(1) (P) (60% Sd), 71(b) (P) (100% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70 (1). 10% duty for imports from Burma falling under I.C.T. No. 71 (b).

CHAPTER 77

Magnesium and beryllium and articles thereof

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
77-01	Unwrought magnesium and magnesium alloy; waste (excluding shavings of uniform size) and scrap, of magnesium or magnesium alloy:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 689·3100(P), 284·0500. I.C.T. No. 70(7) (P), 70(8)(P).
	(2) Unwrought magnesium alloy.	Revenue	60%	..	..	R.I.T.C. No. 689·3100(P). I.C.T. No. 70(1)(P). Nil duty for imports from Burma.
77-02/03	Magnesium and magnesium alloy, wrought; other articles of magnesium and magnesium alloy.	Revenue	D	..	..	R.I.T.C. No. 689·3201, 689·3209. I.C.T. No. 34(3)(P) (100% Sd), 70(1) (P) (60% Sd). 20% duty for imports from Burma falling under I.C.T. No. 34(3). Nil duty for imports from Burma falling under I.C.T. No. 70(1).
77-04	Beryllium (including beryllium alloy), unwrought or wrought; articles of beryllium or beryllium alloy.	Revenue	D	..	..	R.I.T.C. No. 689·330. I.C.T. No. 70(1)(P) (60% Sd), 70(7) (P) (40% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70(1).

CHAPTER 78

Lead and articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 78·02);

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78·02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 78·03/04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.

This heading is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or products falling within other headings.

2. Heading No. 78·05/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
78·01	Lead and lead alloy (including argentiferous lead), unwrought; waste and scrap of lead or lead alloy:—					
	(1) Not elsewhere specified.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 284·0600, 685·1001, 685·1009. I.C.T. No. 67(3) (40% Sty, Nil Eff). Rate on pig lead bound under GATT.
	(2) Lead alloy, unwrought.	Revenue	60%	..	..	R.I.T.C. No. 685·1011, 685·1019. I.C.T. No. 70(1) (P). Nil duty for imports from Burma.
78·02	Wrought bars, rods, angles, shapes and sections, of lead or lead alloy; wire of lead or lead alloy.	Revenue	D	..	..	R.I.T.C. No. 685·2100. I.C.T. No. 67(P) (40% Sd), 70(1) (P) (60% Sd). Nil duty on imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of Duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
78·03·04	Wrought plates, sheets and strip, of lead or lead alloy, foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of lead or lead alloy; powders and flakes, of lead or lead alloy.	Revenue (Pr.)		D		R.I.T.C. No. 685·2200, 685·2300. I.C.T. No. 30(P) (100% Sd, 90% Pl), 67(1) (P) (40% Sd), 67(2) (P) (40% Sd), 67(4) (P) (40% Sd), 70(1) (P) (60% Sd). 10% duty for imports from Burma falling under I.C.T. No. 30. Nil duty for imports from Burma falling under I.C.T. Nos. 67(1), 67(2) and 70 (1).
78·05·06	Other articles of lead or lead alloy.	Revenue	D	..	..	R.I.T.C. No. 685·2400, 698·9601, 698·9609. I.C.T. No. 67(P) (40% Sd), 70(1) (P) (60% Sd). Nil duty for imports from Burma.

CHAPTER 79

Zinc and articles thereof

Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 79·02);

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75·02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 79·03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres and of which the thickness does not exceed one tenth of the width.

This heading is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79·04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
79·01	Zinc and zinc alloy, unwrought; waste and scrap, of zinc or zinc alloy:—					
	(1) Not elsewhere specified.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 686·1001. I.C.T. No. 68(1)(P) (40% Sty, Nil Eff). Rate on zinc (unalloyed) bound under GATT.
	(2) Zinc alloy, unwrought; waste and scrap of zinc or zinc alloy.	Revenue	40%	..	..	R.I.T.C. No. 686·1011, 686·1019, 284·0700. I.C.T. No. 68(3), 70(8)(P).
79·02	Wrought bars, rods, angles, shapes and sections of zinc or zinc alloy; wire of zinc or zinc alloy.	Revenue	D	..	..	R.I.T.C. No. 686·2100. I.C.T. No. 68(P) (40% Sd), 70(1)(P) (60% Sd). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
79·03	Wrought plates, sheets and strip, of zinc or zinc alloy; powders and flakes, of zinc or zinc alloy.	Revenue (Pr.)		D		R.I.T.C. No. 284·0800, 686·2200. I.C.T. No. 30(P) (100% Sd, 90% Pl), 68(2) (P) (40% Sd), 68(4) (P) (40% Sd), 70(1) (P) (60% Sd). 10% duty for imports from Burma falling under I.C.T. No. 30. Nil duty for imports from Burma falling under I.C.T. No. 68(2) and 70(1). 40% duty on highly polished zinc plates and sheets for making process blocks falling under I.C.T. No. 68(2A) (Notification suggested)
79·04	Tubes and pipes and blanks therefor, of zinc or zinc alloy; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc or zinc alloy.	Revenue	D	..	..	R.I.T.C. No. 686·2300. I.C.T. No. 68(P)(40% Sd), 70(1) (P) (60% Sd). Nil duty for imports from Burma.
79·05·06	Other articles of zinc or zinc alloy.	Revenue	D	..	..	R.I.T.C. No. 691·3000, 698·9701, 698·9709. I.C.T. No. 68(P)(40% Sd) 70(1)(P)(60% Sd). Nil duty for imports from Burma.

CHAPTER 80

Tin and articles thereof

Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 80·02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80·02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or descaling).

(c) Wrought plates, sheets and strip (heading No. 80·03/04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kilogram per square metre.

This heading is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80·05/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings, which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
80·01	Tin and tin alloy unwrought; waste and scrap, of tin or tin alloy:—					
	(1) Not elsewhere specified.	Revenue	40%	..	..	R.I.T.C. No. 687·1001, 687·1009, 284·0900. I.C.T. No. 69, 69(1) 70(8)(P).
	(2) Tin alloy, unwrought.	Revenue	..	..	..	R.I.T.C. No. 687·1011, 687·1019. I.C.T. No. 69(2) (40% Sd. 70(1) (P) (60% Sd). Nil duty for imports from Burma
80·02	Wrought bars, rods, angles, shapes and sections, of tin or tin alloy; wire of tin or tin alloy.	Revenue	60%	..	..	R.I.T.C. No. 687·2100. I.C.T. No. 70(1)(P). Nil duty for imports from Burma.
80·03/04	Wrought plates, sheets and strip, of tin or tin alloy; foil (whether or not embossed, out to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of tin or tin alloy; powders and flakes, of tin or tin alloy.	Revenue (Pr.)		D		R.I.T.C. No. 687·2200, 687·2300. I.C.T. No. 30(P) (100% Sd, 90% Pl), 70(1)(P)(60% Sd). 10% duty for imports from Burma falling under I.C.T. No. 30, Nil duty on items falling under 70(1).

Heading No	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
50-05,06	Other articles of tin or tin alloy.	Revenue	D	..	..	R.I.T.C. No. 687-2400, 698-9800. I.C.T. No. 70(1)(P)(60% Sd) 71(b)(P) (100% Sd). Nil duty for imports from Burma falling under I.C.T. No. 70(1), 10% duty for imports from Burma falling under I.C.T. No. 71(b).

CHAPTER 81

Other base metals employed in metallurgy and articles thereof

Note.

This chapter would apply only to the following base metals : bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy and cermet.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
81-01/04	Other base metals, wrought or unwrought, employed in metallurgy, and articles thereof; cermet, unwrought or wrought, and articles thereof:					R.I.T.C. No. 689-5071 689-4112(P), 689-4119(P) 689-4121, 689-4201(P) 689-4209, 689-4300(P) 689-5001, 689-5011, 689-5012 689-5021(P), 689-5032, 689-5034, 689-5042, 689-5049, 689-5059, 689-4101(P), 689-5033.
	(1) Not elsewhere specified	Revenue	60%	..	..	I.C.T. No. 70(1). Nil duty for imports from Burma
	(2) Unalloyed tungsten, molybdenum, tantalum and other base metals (other than antimony), unwrought.	Revenue	40%	..	..	R.I.T.C. No. 689-5061, 689-4101(P), 689-4209(P), 689-4300(P), 689-5021(P), 689-5031, 689-5041, 689-5051. I.C.T. No. 70(7)(P).
	(3) Electrical resistance wires and strips, of tungsten, molybdenum, tantalum or other base metals falling within this Chapter, or of alloys of these metals.	Revenue	60% (40% N)	..	..	R.I.T.C. No. 689-4111 689-4112(P), 689-4119(P) 689-4201(P), 689-4209(P). I.C.T. No. 73 (23)(P). 1
	(4) Crude antimony	Protective (upto 31-12-68.)	40%	..	..	R.I.T.C. No. 689-5001(P). I.C.T. No. 70(2). Nil duty on imports from Burma.
	(5) Antimony (unalloyed) other than crude antimony, unwrought.	Protective (upto 31-12-68)	60%	..	..	R.I.T.C. No. 689-5001(P). I.C.T. No. 70(3).

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal ; parts thereof

Notes.

1. Apart from blow lamps, portable forges; grinding wheels mounted on frameworks, manicure and chiropody sets; and goods classified in heading Nos. 82.07 and 82.09/15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal ;
- (b) Metallic carbides ;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks.

Cutting plates for electric hair clippers are to be classified in heading No. 82.09/15 and blades and heads for electric shavers are to be classified under the same heading.

3. Sets other than manicure or chiropody sets (heading No. 82.09/15) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks, and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Revenue	D	..	..	R.I.T.C. No. 695.1000. I.C.T. No. 71(a) (P) (60% Sd.), 71(b) (P) (100% Sd), 71(i)(P) (60% Sd). 10% duty for imports from Burma.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):- (1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 695.2101 (P), 695.2102, 695.2104, 695.2109 (P). I.C.T. No. 71(a)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
82·02 contd.	(a) Web saw blades ; circular saw blades and other saw blades for machine saws.	Revenue	60% (35% N)			R.I.T.C. No. 695·2101 (P), 695·2103, 695·2105, 695·2109 (P). I.C.T. No. 71(a)(P) (60% sty, 35% Eff) Rate bound under GATT. 10% duty on imports from Burma.
82·03	Hand tools, the following :— pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like ; perforating punches ; pipe cutters ; spanners and wrenches (but not including tap wrenches) ; files and rasps.	Revenue	60%			R.I.T.C. No. 695·2201, 695·2211, 695·2221, 695·2231, 695·2241. I.C.T. No. 71(a)(P), 71(14) from Burma falling under I.C.T. No. 71(a) Tweezers for depilatory work will also fall under this heading. These are at present classified under item 28(14) I.C.T. However, as it is difficult to distinguish between these tweezers and those used for other work, and also as the import of tweezers is 'Nil', all types of tweezers may be classified together along with other articles.
82·04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges; grinding wheels mounted on frameworks (hand or pedal operated).	Revenue (Pr)				R.I.T.C. No. 695·2301 to 695·2307, 695·2309. I.C.T. No. 71(a) (P) (60% Sd), 71(b) (P) (100% Sd), 77 (P) (60% Sd, 50% Pl). 10% duty for imports from Burma.
82·05	Interchangeable tools for hand tools, for machine tools or for power operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits :—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Correspondings R.I.T.C code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
82·05 <i>Contd.</i>	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 695·2401, 695·2402 695·2409, 695·2419, 695·2421 695·2423, 695·2424, 695·2426 695·2429. I.C.T. No. 71(a) (P). 10% duty for imports from Burma
	(2) Forming tools ; rock drilling bits.	Revenue	D	..	..	R.I.T.C. No. 695·2411, 695·2412 695·2422(P), 695·2423 695·2425. I.C.T. No. 71(a) (60% Sty, 35% Eff), 72(3) (40% Sty, 35% Eff)
82·06	Knives and cutting blades, for machines or for mechanical appliances:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 695·2501, 695·2509 (P). I.C.T. No. 71(a) (P) (60% Sd) 77(b) (P) (100% Sd). 10% duty for imports from Burma.
	(2) Knives and cutting blades, for agricultural machines or appliances.	Revenue	40% (15%N)	..	..	R.I.T.C. No. 695·2509 (P). I.C.T. No. 72(8) (P) (40% Sty, 15% Eff).
	(3) Knives and cutting blades, for paper, textile, leather and tobacco shredding machines.	Revenue	40% (35%N)	..	..	R.I.T.C. No. 695·2502, 695·2509 (P). I.C.T. No. 72(3) (P) 40% Sty, 35% Eff. Nil duty for imports from Burma.
82·07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).	Revenue	60%	..	..	R.I.T.C. No. 695·2601, 695·2609. I.C.T. No. 71(a) (P). 10% duty for imports from Burma.
82·08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink.	Revenue	100%			R.I.T.C. No. 719·4100. I.C.T. No. 71(b) (P). 10% duty for imports from Burma.
82·09/15	Knives (other than knives falling within Heading Nos. 82·01 and 82·06) and knife blades; razor and razor-blades (including razor blade blanks, whether or not in strips); scissors; secateurs, hair clippers, butchers' cleavers, letter openers and similar articles of cutlery; manicure and chiropody sets and appliances (including nail files); spoons, forks, fish-eaters ladles and similar kitchen or table ware:—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
	2	3	4	5	6	7
82-09/15 Contd.	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 696-0101, 696-0109, 696-0200, 696-0302, 696-0309 (P), 696-0400, 696-0500, 696-0600, 696-0700. I.C.T. No. 28(14) (P) (100% Sd) 63(28) (P) 60% Sd 71(b) (P) (100% Sd), 71(1) (P) (60% Sd), 71 (2) (P) (100% Sd). Nil duty for imports from Burma, falling under I.C.T. No. 63(28) I.C.T. 10% duty for imports under ICT No. 28(14).
	(2) Safety razors and parts thereof.	Revenue	100% (30% N)	..	..	R.I.T.C. No. 696-0309(P). I.C.T. No. 71 (10) (a) (P) (100% Stry, 30% Eff). Rate bound under GATT.
	(3) Blades for safety razors.	Revenue	100% (40% or Rs. 2.25 per gross whichever is higher-N)	..	..	R.I.T.C. No. 696-0301. I.C.T. No. 71(10) (b). Rate bound under GATT.

CHAPTER 83

Miscellaneous articles of base metal

Notes.

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73·25/26, 73·29/30, 73·31, 73·32 or 73·35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code Nos. and remarks
			Standard	UK	Other Preferential Areas	
1	2	3	4	5	6	7
83·01	Locks and padlocks (key combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and part of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal.	Revenue (Pr)	D			R.I.T.C. No. 598·1101, 698·1109 I.C.T. No. 70(11)(P)(100% Sd) 71(b)(P) (100% Sd) 72(4) (P) (35% Sd, 25% Pl), 74(3) (P) (35% Sd), 75(a) (P) (60% Sd, 52 1/2% Pl). 10% duty for imports from Burma falling under I.C.T. Nos. 71(b) and 72(4) (a). Nil duty for imports falling under I.C.T. No. 74(3).
83·02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets, and the like (including all automatic door closers); base metal hat-racks, hat-pegs, brackets and the like.	Revenue (Pr)	D			R.I.T.C. No. 698·1201 to 698·1203, 698·1209. Nil duty on imports from Burma falling under I.C.T. No. 74(3) 10% duty on imports from Burma falling under I.C.T. Nos. 71(b), 71(3), 71(4) and 77. I.C.T. No. 70(10) (P)(100% Sd), 71 (b) (P) (100% Sd), 71(3) (P) (100% Sd), 74(3) (P) (35% Sd), 75(P) (60% Sd), 75(4) (P) (60% Sd), 75(9) (P) (60% Sd, 52 1/2% Pl), 77(P) (60% Sd, 50% Pl).
83·03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal.	Revenue	D	..	..	R.I.T.C. No. 698·2000. I.C.T. No. 63(28)(P) (60% Sd), 71(b) (P) 100% Sd). Nil duty for imports from Burma falling under I.C.T. No. 63 (28). 10% duty for imports from Burma falling under I.C.T. No. 71(b).
88·04/05	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94·03; fittings for loose-leaf binders, for files or for stationery books, of base metal, letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	Revenue	100%	..	..	R.I.T.C. No. 895·1100, 895·1200. I.C.T. No. 45 (b) (P), 71(b)(P), 71(3)(P). 10% duty for imports from Burma falling under I.C.T. No. 71(b) and 71(3).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Nos. and	R.I.T.C. code-remarks
			Standard	UK	Other Preferential Areas		
1	2	3	4	5	6	7	
83·06	Statuettes and other ornaments of a kind used indoors, of base metal.	Revenue (Pr)	D			R.I.T.C. No. 697·9201, 697·9209. I.C.T. No. 63(28)(P) (60% Sd), 64(P) (60% Sd, 50% Pl), 66(b) (P) (60% Sd), 68(P) (40% Sd), 70(P) (60% Sd), 71(i) (P) (60% Sd), 70(6) (P) (60% Sd). Nil duty for imports from Burma falling under I.C.T. No. 63(28), 64, 68, 70, 70(i) and 70(6).	
83·07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85):— (1) Not elsewhere specified.	Revenue (Pr.)	D			R.I.T.C. No. 812·4201 to 812·4203, 812·4209, 812·4211, 812·4212, 812·4229. I.C.T. No. 71(b)(P) (100% Sd), 71(7) (P) (100% Sd), 71(11) (P) (100% Sd), 77(P) (60% Sd, 50% Pl). Nil duty for imports from Burma falling under I.C.T. No. 71(7). 10% duty for imports from Burma falling under I.C.T. No. 71(b) and 77.	
	(2) Electric lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85·22).	Preferential Revenue	60%	50%		R.I.T.C. No. 812·4219. I.C.T. No. 72(P). 10% duty for imports from Burma.	
83·08	Flexible tubing and piping, of base metal.	Revenue (Pr)	D			R.I.T.C. No. 698·8200. I.C.T. No. 63(18) (a) (P) (60% Sd), 64(5) (P) (60% Sd, 50% Pl), 66(b) (P) (60% Sd), 67(P) (40% Sd), 70A (P) (60% Sd), 70(i) (P) (60% Sd), 70(6) (P) (60% Sd), 73 (19) (P) (35% Sd). Nil duty for imports from Burma falling under its No. 67, 70(i) and 70(b).	
83·09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal;—						

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.C.T. code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
83·09 <i>contd.</i>	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 698·5302, 698·5303, 698·5309. I.C.T. No. 71(b) (P). 10% duty for imports from Burma
	(2) Tubular rivets and bifurcated rivets, of base metal.	Revenue	D	..	..	R.I.T.C. No. 698·5301. I.C.T. No. 63(15) (60% Sd), 71(b) (P) (100% Sd). Nil duty for imports from Burma falling under I.C.T. No. 63(15). 10% duty for imports from Burma falling under I.C.T. No. 71 (b).
83·10/14	Beads, spangles, non-electric bells and gongs and parts thereof, picture and similar frames, mirrors, of base metal; articles of base metal used for corking and capsuling drums, barrels, bottles and similar containers, or for sealing cases or other packages.	Revenue (Pr)	-----D-----			R.I.T.C. No. 697·9300, 698·8301, 698·8309, 698·8400, 698·8501, 698·8502, 698·8509, 698·8601, 698·8609. I.C.T. No. 63(28) (P) (60% Sd), 63(29) (P) (100% Sd), 64(P) (60% Sd, 50% Pl), 66(b) (P) (60% Sd), 70(P) (60% Sd), 70(1) (P) (60% Sd), 70(6) (P) (60% Sd), 71(b) (100% Sd), 77(P) (60% Sd, 50% Pl). Nil duty for imports from Burma falling under I.C.T. No. 63(28), 63(29), 64, 70, 70(1) and 70(6). 10% duty on 77.
83·15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or metal carbides, coated or cored with flux material, of a kind used for soldering, brazing welding or deposition of metal or of metal carbides, wire and rods, of agglomerated base metal powder, used for metal spraying.	Revenue (Pr)	-----D-----			R.I.T.C. No. 698·8701, 698·8709. I.C.T. No. 63(28) (P) (60% Sd), 64(P) (60% Sd, 50% Pl), 66(b) (P) (60% Sd), 70(P) (60% Sd), 70(1) (P) (60% Sd), 70(6) (P) (60% Sd). Nil duty for imports from Burma falling under I.C.T. Nos. 63(28), 64, 70, 70(1) and 70(6).

Extracts from Shri M. Panchappa's Note on the Draft Import Schedule

[Shri Panchappa's note has been reproduced in full at the end of Volume I of Part II. For convenience, extracts from his note so far as they relate to the Chapters contained in this Volume, are given below].

- (1) It is not necessary to adhere strictly to the B.T.N. sequence, classification or wording even where it does not suit our requirements.
- (2) As with Interpretative Rules, Section and Chapter Notes should not be used to enlarge or artificially contract the scope of items in the Tariff beyond or short of the natural meaning of the wording of the items. Arbitrary inclusion or exclusion of specified goods contrary to the natural meaning of words or logical grouping or association should not be made. Otherwise application of principles of logic and analogy which are important for interpreting any law and particularly a tariff schedule would become difficult and uncertain.
- (3) Sub-dividing of items merely for providing a separate classification for goods covered by GATT may be avoided so as not to have too large a schedule.
- (4) The description of items should not be unduly lengthy. Specifying individual articles when general terminology could be used instead may not be necessary except where there is an element of doubt.
- (5) A single item corresponding to item 72(3) of the existing schedule should be provided to cover all component parts of machinery to replace the many items and sub-items spread over many Chapters of the schedule provided for achieving the same result.
- (7) Some avoidable multiplication of items has occurred because various parts designed solely or primarily for use with particular machinery and appliances are specified separately from the corresponding machinery and appliances. These parts are grouped together by their general description as chains, engines, bodies etc. and then sub-divided according to use. Both for the purpose of fixing proper rates of duty and for declaration and assessment of imports, it would be simpler and more convenient if the component parts are grouped with the main machinery/appliances, unless for any weighty reason any particular type has to be kept out, e.g.
- | | | | | |
|-------|-------------|-------|-------------|-------|
| 42·04 | 44·20/28(2) | 59·17 | 69·01/02(2) | 73 |
| 73·04 | 73·17/19(2) | 73·22 | 73·29/30 | 82·06 |
- (18) 64·06. Cricket pads should go as "sports requisites" and not as foot-wear. Grouping them with other foot-wear would not be appropriate from the revenue treatment point of view either.
- (19) Note 5 to Chapter 71. The 2% limit should be applied to combinations of precious metals also.
- (20) The notes to section XV and chapters in that section provide elaborate criteria for distinguishing between different types of alloys etc. Looking to our tariff rate structure such multiplying of distinctions without a difference is unnecessary and avoidably confusing.
- (21) Note 6 to section XV. The phrase "or for use in the manufacture of chemicals" may be deleted.
- (22) Chapter Note 1 to Chapter 74 and item 28·54/55. The attempt to distinguish between two grades of copper phosphide by their phosphorus content appears unnecessary and should be avoided as it requires testing.

CORRIGENDA
IMPORT AND EXPORT SCHEDULE
VOLUME 2

Page	Column	Line	Text	Correction
(iii)	Chapter 64	1	garters	gaiters
	Chapter 82		—	In the column for 'Page No.' insert the figure '100'
3	Chapter Notes 7	2 of note 3 2 against 42.02	bandolier —	bandoliers After 831.0101 insert 831.020 (P)
6	Chapter Notes	1 of note 7	wood	word
8	2	3 against 44.14/19	inland	inlaid
	7	7 & 8 against 44.14/19(1)	(Notification dated 27.12.57)	(Notification No. 307 of 21-12-57)
	2	13 against 44.20/28	cigarettes	cigarette
10	7	8 against 45.01/04	No. 4	No. 40
13	Chapter Notes	1 of note 1 (c)	wadd	wadding
15	2	9 against 48.04/07	ed,	ruled,
16	2	3 against 48.09	bounded	bonded
23	Chapter Notes	1 of note 1 (a)	polyvinyl	polyvinyl
	Do.	Note 2	four	tow
	7	20 against 51.01/03	10% 60	60%
	1	Column 'Heading No.'	5.04	51.04
	do.	do.	fabrics.—	Delete the word
25	7	5 against 52.02 (1)	—	After the word 'imports' insert 'from Burma'
26	7	1 against 53.01/05 (2)	262.10000	262.1000
	7	5 against 53.11 (2)	—	After the word 'Merger' insert 'suggested'
29	7	3 against 55.07/09 (1)	658.221110	658.2211 to
	7	4 against 55.07/09 (1)	658.22219	658.2229
31	Chapter Heading	—	(discontinues)	(discontinuous)
	7	4 against 56.07 (1)	48 (5)	48 (5) (P)
	7	4 against 56.07 (2)	48 (1),	48 (1) (P),
32	7	4 against 57.01/04 (4)	46 (4) (6) (P)	46 (4) (b) (P)
	7	16 against 57.01/04 (4)	—	After the word 'specified' insert 'in'
35	7	1.2 against 58.04/07 (1)	(90% Sd)	(60% Sd)
36	7	5 against 58.08/09 (1)	49 (9) (P)	48 (9) (P)
	7	7 to 9 against 58.08 09 (1)	—	These should appear against 58.09 (2) instead of under 58.09 (1)
	7	2 against 58.08/09 (2)	48 (a) (P)	48 (9) (P)
	7	7 against 58.10 (1)	90% (P)	90% (P1)
37	Chapter notes	1 of note 4	—	After the word 'Heading' insert 'of'
38	7	11 against 59.04/06 (1)	a/c	Delete
39	7	13 against 59.11/14	43	53
	7	5 & 6 against 59.16	Sd,	Sty,
	7	9 & 10 against 59.17	Not for	Notfn.

Page	Column	Line	Text	Correction
42	7	1 against 61.01/01 (1)	841.11011	841.1101
44	1	Heading No.	2.01/05	62.01/05
45	2	2 against 63.01/02 (2)	article	articles
46	2	2 against 64.05 (1)	sheets	shoes
47	1	Heading No.	5.01/07	65.01/07
49	Chapter Heading	—	hvmán	human
50	Chapter Notes	2 of note 2	quartzite	quartzite
	7	After line 3 against 68.01/02	—	Insert the words : "10% duty for imports from "Burma"
51	2	11 against 68.07/08	68.11/12	68.09/12
52	1	Column 'Heading No.'	68.1	68.15
55	2	7 against 69.05/08	pasing	paving
56	2	11 against 69.10/14	or	of
57	Chapter Notes	1 of note 1 (d)	—	After the word 'elements' insert 'or'
	do.	1 of note 1 (e)	excluding	(excluding
	Chapter Notes	—	—	Replace the first portion of Note 2 by the following :— 'The reference in heading No 70.01/08 to "cast or rolled or blown glass (including flashed or wired glass) unworked or cut to shape in rectangles or otherwise, whether or not surface-ground or polished."..... 60 Delete
58	7	4 against 70.01/08 (1)	(60)	60
	7	7 against 70.01/08 (4)	S.T.A.	Delete
59	4	1 against 70.17(1)	100	100%
62	Chapter Notes	2 of note 2 (a)	fittings	fittings
	do.	1 of note 5	mixture	mixture)
63	Column Heading 2	—	70.02	71.02
		5 against 71.02 (as renumbered)	upgraded	ungraded
64	Column 'Heading No.'	—	70.02	71.02
	4	1 against 71.02 (1) (as renumbered)	4%	40%
65	1	—	71/12/14	71/12/14
69	Chapter Notes	1 of note 1 (f)	pillings	pilings
69	Chapter Notes	2 of note 1 (k)	not-rolled	hot-rolled
	do.	2 of note 1 (m)	no	not
70	4	1 against 73.04	do.	D
	7	2 against 73.04	Sd,	Sty,
71	7	4 against 73.07 (1)	62 (8) (P)	63 (8) (P)
72	7	3 against 73.14 (1)	63 (39)	63 (32)
	7	5 against 73.15	Agreement. Single	Agreement, single
73	4	1 against 73.15(6)	—	Insert the letter 'D'
	7	5 against 73.15 (6)	63 (21) (P)	63 (21) (P)
	4	1 against 75.15 (11)	6%	60%
74	2	3 against 73.15 (15)	—	After the word 'coated' insert the word 'and'
76	2	last line against 73.23	—	After the word 'goods' delete the word 'and'
	7	4 against 73.27/28	63 (28)	63 (28) (P)
77	7	4 against 73.31	(10% Sd),	(100% Sd),
	7	10 against 73.31	Burma. Articles	Burma of articles
78	4 and 5	Against 73.32 (2)	—	Under 40% in Col. 4 insert "(35%N)". Delete "35%" in Col. 5

Page	Column	Line	Text	Correction
78	4 and 5	Against 73.32 (3)	—	Under "40%" in col. 4 insert "(3%N)". Delete "33%" in col. 5
	3	1 against 73.35 (1)	Revenue	Revenue (Pr)
	7	4 against 73.35 (2)	75 (3) (P)	74 (3) (P)
	2	7 against 73.36	boiler	boilers
	7	Against 73.36(1)	—	After the existing I.C.T. No. add :— "71 (9) (b) (P) (100% Sty, 20% eff)."
79	7	2 against 73.36 (2)	71 (9) (1) (P)	71 (9) (a) (P)
80	Chapter Heading	—	thereof	thereof
	Column	—	4.01	74.01
	"Heading No."	—	—	—
83	2	2 against 74.00 (2)	delectrolytic	electrolytic
	7	3 and 4 against 74.10 (4)	8.0645 sq. millimetres and over	below 8.0645 sq. millimetres
84	7	6 and 7 against 74.10 (5)	8.0645 sq. millimetres and over	below 8.0645 sq. millimetres
	2	1 against 74.17	app tus	apparatus
89	7	1 against 76.05	684.200	684.2400
	2	5 against 76.06/07	for exzample	(for example,
97	4	1 against 80.01 (2)	—	Insert the letter 'D'
	7	3 against 80.01 (2)	(40% Sd.	(40% Sd.)
	2	4 against 80.03/04	out	cut
101	7	3, 4 & 5 against 82.03	—	For the existing entry, substitute :— 'I.C.T. No. 71 (a) (P) ; 71 (14) (P). 10% duty on imports from Burma falling under I.C.T. No. 71 (a)'
102	7	3 against 82.0 6(3)	40%	(40%
103	7	6 against 82.09/15 (1)	60%	(60%
104	7	2 against 83.01	(100% Sd	(100% Sd)
	2	7 against 83.02	—	Delete the word 'all'
	7	3 against 83.03	100%	(100%
105	7	10 against 83.08	its	I.C.T.
107	—	2 of para (2)	n the	in the
	—	1 of para (20)	types o	types of
	—	2 of para (22)	heir	their

Note :—Minor errors in punctuation etc. have not been included.

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TARIFF REVISION COMMITTEE
REPORT ON
THE CUSTOMS TARIFF
(PART II)
IMPORT AND EXPORT SCHEDULES
VOLUME 3



सत्यमेव जयते

APRIL 1966
MINISTRY OF COMMERCE
NEW DELHI

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NOTE

The Report of the Tariff Revision Committee on the Customs Tariff has been printed in two parts. The first part relates to the Committee's examination of the questions, and explains the guiding principles adopted by the Committee in drafting the revised Tariff Schedules. This, the second part of the Report, contains the Import and Export Tariff Schedules drafted by the Committee.

As explained in Part I of the Report, the basis adopted in drafting the Import Customs Tariff is the Brussels Tariff Nomenclature (B.T.N.). The Import Tariff Schedule has been divided into 99 Chapters corresponding to the Chapters of the B.T.N., with a final chapter for articles of baggage. For convenience, this part has been split up into three volumes. The first volume contains Sections I to VII (Chapters 1 to 40) of the Draft Import Tariff; the second volume contains Sections VIII to XV (Chapters 41 to 83); and the third volume contains Sections XVI to XXII (Chapters 84 to 100), and also the Export Tariff Schedule.

The Schedules in this Part were finalized in April, 1966, and therefore have reference to the rates of import and export duty then in force. Substantial changes in the rates of duty were made in June 1966 or thereafter, consequent on the devaluation of the rupee. The changes in import duty do not affect the nomenclature of the Import Tariff Schedule. The changes in export duty will necessitate a revision of the Export Tariff Schedule, but as the number of headings remains small, there should be no difficulty in drafting a revised Export Schedule, based on the Committee's general approach.

*Member-Secretary,
Tariff Revision Committee.*

TARIFF REVISION COMMITTEE
REPORT ON
THE CUSTOMS TARIFF

(PART II)

IMPORT AND EXPORT SCHEDULES

VOLUME 3



APRIL 1966
MINISTRY OF COMMERCE
NEW DELHI

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Note:—For Interpretative Rules, General Notes and explanation of the entries in the draft Import Schedule, please refer to Volume I of Part II of this Report.

Section XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes.

1. This Section does not cover :

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40·10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40·14) ;
- (b) Articles of leather or of composition leather (heading No. 42·04) or of furskin (heading No. 43·02/04), of a kind used in machinery or mechanical appliances or for industrial purposes ;
- (c) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV ;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48·10/21 ;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59·16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59·17) ;
- (f) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71·02, 71·03 or 71·15 ;
- (g) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic material (which are generally classified in heading No. 39·07) ;
- (h) Endless belts of metal wire or strip (Section XV) ;
- (i) Articles falling within Chapter 82 or 83 ;
- (k) Vehicles, aircraft, ships or boats, of Section XVII ;
- (l) Articles falling within Chapter 90 ;
- (m) Clocks, watches and other articles falling within Chapter 91 ;
- (n) Interchangeable tools of heading No. 82·05 and brushes of a kind used as parts of machines of heading No. 96·01/04 ; similar interchangeable tools are to be classified according to the constituent material or their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68·04 or 69·09) ; or
- (o) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84·64, 85·23, 85·24, 85·25 and 85·27) are to be classified according to the following rules :

- (a) Goods of a kind described in any of the headings of Chapter 84 and 85 (other than headings Nos. 84·65 and 85·28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84·59 or 85·22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85·13 and 85·15 are to be classified in heading No. 85·13.
- (c) All other parts are to be classified in heading No. 84·65 or 85·28.

3. An incomplete machine is to be classified in accordance with Interpretative Rule No. 7.

4. A machine (or an incomplete machine classified in accordance with Interpretative Rule No. 7) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.

5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

7. For the purposes of the above Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

CHAPTER 84

Boilers, machinery and mechanical appliances; parts thereof.

Notes.

1. This Chapter does not cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware of heading No. 70·17 ; machinery and appliances and parts thereof, of glass (heading No. 70·20/21);
- (d) Articles falling within heading No. 73·36 or 73·37 and similar articles of other base metals (Chapters 74 to 81) ; or
- (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85·05 or 85·06/07.

2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84·01 to 84·21 and at the same time to a description in one or other of the headings Nos. 84·22 to 84·60 is to be classified under the former heading and not the latter.

Heading No. 84·17 is, however, to be taken not to apply to :

- (a) Germination plant, incubators and brooders, falling within heading 84·20;
- (b) Grain dampening machines falling within heading No. 84·29;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84·30 ; or
- (d) Machinery falling within heading No. 84·40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84·17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84·19 is to be taken not to apply to :

- (a) Sewing machines (heading No. 84·41) ; or
- (b) Office machinery of heading No. 84·54.

3. Heading No. 84·62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent or by more than 0·05 mm, whichever is less. Other steel balls are to be classified under heading No. 73·40.
4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84·59. Heading No. 84·59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

5. Heading No. 84·66 is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in the Schedule.
6. The expression 'industrial system' wherever it occurs in this Chapter or elsewhere in the Schedule means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Nos. and remarks	R.I.T.C. Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84·01/02	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) and auxiliary plant for use with the same (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711·1001 to 711·1004, 711·1009, 711·1011, 711·1012, 711·1019, 711·2000 I.C.T. No. 72(a)(P), 72(3)(P) Nil duty for imports from Burma.	
84·03	Producer gas and water gas generators with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers:—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719·1100(P) I.C.T. No. 72(c)(P), 72(3)(P) Nil duty for imports from Burma.	
	(2) Gas generators designed for use in laboratories.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719·1100(P) I.C.T. No. 77(P). 10% duty for imports from Burma.	
	(3) Producer gas generators specially constructed for use in motor vehicles.	Protective	60% (Upto 31-12-67)	..	..	R.I.T.C. No. 719·1100(P) I.C.T. No. 75(12)(P) Preferential margin in respect of motor car parts eliminated under GATT. 52 1/2% duty if these are adapted for use on motor vehicles other than motor cycles, motor scooters and motor cars and if of United Kingdom origin. (Notification 42 dated the 31st May, 1953) In consultation with Tariff Commission it may be considered whether this S.H. may be merged with S.H. (1) (S.T.A.)	
84·04/5	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87·01/02 or mechanically propelled road rollers), with self-contained boilers; steam and other vapour power units (not incorporating boilers).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711·3101 to 711·3103, 711·3201 to 711·3204. I.C.T. No. 72(a)(P), 72(3)(P) Nil duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
34.00	Internal combustion piston engines:—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711.4101 (P), 711.4102 (P), 711.5101 (P) to 711.5103 (P), 711.5111(P) to 711.5113 (P), 711.5114, 711.5115, 711.5301 (P) to 711.5302 (P), 711.5303, 711.5311 (P) to 711.6312(P) 711.5313, 711.5409, 711.5501 (P) to 711.5504 (P), 711.5509 (P), 711.5901(P) to 711.5905 (P), 711.5909(P). I.C.T. No. 72(a)(P), 72(3)(P), 76(P). Nil duty for imports from Burma.	
	(2) Internal combustion engines designed for use in aeroplanes.	Revenue	40% (3% N)	..	..	R.I.T.C. No. 711.4101 (P), 711.4102(P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.	
	(3) Internal combustion engines adapted for use as parts of motor vehicles other than motor cycles, motor scooters or auto-cycles.	Protective upto (31-12-67)	60%	..	..	R.I.T.C. No. 711.5201 to 711.5203, 711.5211 to 711.5213, 311.5401 (P), 711.5601 to 711.5608, 711.5619 711.5701(P) to 711.5706(P), 711.5709(P). I.C.T. No. 75(9)(P), 75(10)(P), 75(11) (P), 75(12)(P), 75(12A) (P), 75(18)(b)(ii) (P). Preferential margin in respect of motor car parts eliminated under GATT. 52 1/2% duty if these are adapted for use on motor vehicles other than motor cycles, motor scooters, auto-cycles and motor cars and if of United Kingdom origin. (Notification 42 dated the 31st May, 1953 and Notification 249 dated the 1st January, 1964).	
	(4) Internal combustion engines adapted for use as parts of motor cycles, motor scooters or auto-cycles.	Preferential Revenue	60%	52 1/2%	..	Note : Item No. 75(18)(b)(ii) is a Revenue item ; all other particulars are common. (Notification suggested). R.I.T.C. No. 711.5402 (P), 711.5701(P) to 711.5706(P), 711.5709(P). I.C.T. No. 75(2)(P). 20% duty for imports from Burma.	
	(5) Internal combustion engines of rating not exceeding 22.5 K.W., not falling within sub-headings (2) to (4) above.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711.5101(P) to 711.5103(P), 711.5111(P) to 711.5113(P), 711.5301(P), 711.5302(P), 711.5311(P), 711.5312(P), 711.5501 (P) to 711.5504(P), 711.5509(P), 711.5901(P) to 711.5905(P), 711.5909(P).	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84·06 (contd.)						I.C.T. No. 72(a) (P), 72(3)(P), 75(18)(B) (i) (P). Nil duty for imports from Burma falling under I.C.T. No. 72 (a) and 72(3).	
84·07	Hydraulic engines and motors (including water wheels and water turbines).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711·8101, 711·8102. I.C.T. No. 72(a)(P), 72(3)(P). Nil duty for imports from Burma.	
84·08	Compressed air or gas engines, wind mills, motors operated by spring or balance weight systems, and heat engines n.e.s. :—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711·4201(P), 711·4202(P), 711·6002, 711·8911(P). I.C.T. No. 72(a)(P). Nil duty for imports from Burma.	
	(2) Jet and gas turbines for aeroplanes.	Revenue	40% (3% N)	..	..	R.I.T.C. No. 711·4201(P), 711·4202(P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.	
	(3) Motors, spring operated (excluding clock and watch movements) and parts thereof, for gramophones.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 711·8901(P), 711·8911(P). I.C.T. No. 79(P). Rate bound under GATT. 20% duty for imports from Burma.	
	(4) Motors, spring operated (excluding those with clock and watch movements) and parts thereof, for musical movements of musical boxes.	Revenue	60%	..	..	R.I.T.C. No. 711·8901(P), 711·8911(P). I.C.T. No. 87(P). 10% duty for imports from Burma.	
	(5) Motors, spring operated or weight operated (excluding those with clock and watch movements) and parts thereof, for revolving window displays, registering apparatus and the like.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 711·8901(P), 711·8911(P). I.C.T. No. 77(P). 10% duty for imports from Burma. Goods under S.H's(4) and (5) similar in nature. May be merged (S.T.A.)	
84·09	Mechanically propelled road rollers.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718·4101, 718·4102, 718·4103. I.C.T. No. 72(a)(P). Nil duty for imports from Burma.	
84·10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices, liquid elevators of bucket, chain, screw, band and similar kinds:—						

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84·10 (contd.)	(1) Not elsewhere specified	Revenue	(35% N)	..	..	R.I.T.C. No. 719·2104, 719·2106 to 719·2108, 719·2111, 719·2112, 719·2119, 719·2121, 719·2131 to 719·2134, 719·2139(P). I.C.T. No. 72(b)(P) (40% Sty, 35% Eff), 72(6)(P)(60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.	
	(2) Manually operated pumps.	Revenue	60%	..	..	R.I.T.C. No. 719·2105, 719·2139(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma. <i>Note.</i> —Manually operated machinery at present falls under item 72(6) I.C.T. and carries a higher rate of duty than power-operated machinery. As a measure of assistance to handicrafts, it may be considered whether this distinction may be abolished in this and similar cases.	
	(3) Fuel, oil or water pumps for internal combustion engines (including fuel injection pumps).	Revenue (Pr.)	..	D	..	R.I.T.C. No. 719·2101 to 719·2103, 719·2139(P). I.C.T. No. 72(3)(P) (40% Sty; 35% Eff), 75(2)(P) (60% Sd; 52½% Pl), 75(10)(P) (60%), 75(11)(P) (60%), 76(P) (40% Sty; 35% or 3% Eff), 75(18)(a) (40% Sty; 35% Eff). Preferential margin in respect of motor car parts under GATT under items 75(10) and 75(11) eliminated under GATT. 52½% duty on pumps for motor vehicles under items 75(10) and 75(11) adapted for use on motor vehicles other than motor cycles, motor scooters, auto-cycles and motor cars and if of United Kingdom origin (Notification 42 dated the 31st May, 1953). Nil duty for imports from Burma falling under I.C.T. No. 72(3) and 76; 20% duty for imports from Burma falling under I.C.T. No. 75(2). <i>Note.</i> —Rate of duty may be decided in consultation with Tariff Commission.	
84·11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free piston generators for gas turbines); fans, blowers and the like:—						

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84·11 (contd.)	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719·22 01(P) to 719·2203(P), 719·2205(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.
	(2) Manually operated pumps, compressors or blowers and the like.	Revenue	60%	..	..	R.I.T.C. No. 719·2201(P) to 719·2203(P), 719·2205(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma.
	(3) Vapour diffusion pumps designed for use in laboratories.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719·2203(P), 719·2205(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(4) Hand operated tyre inflators and parts thereof.	Revenue (Pr.)	..	D	..	R.I.T.C. No. 719·2201(P), 719·2205(P). I.C.T. No. 75(8)(P) (100% Sd, 90% Pl), 75(17) (100%). 10% duty for imports from Burma falling under I.C.T. No. 75(8). Imports under S. H. (4) negligible. May be merged with S. H. (1) (S.T.A.)
84·12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:—					
	(1) Not elsewhere specified.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 719·1201 (P), 719·1202 (P). I.C.T. No 72 (21) (P), 72(25) (P). Rate bound under GATT. Nil duty for imports from Burma.
	(2) Domestic type	Revenue	40% (10% N)	..	..	R.I.T.C. No. 719·1201 (P), 719·1202 (P). I.C.T. No. 72 (21) (P), 72 (25) (P). Rate bound under GATT. Nil duty for imports from Burma
84·13	Furnace burners for liquid fuel (atomisers) for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.13 (contd.)	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719.1300 (P). I.T.C. No. 72 (3) (P). Nil duty for imports from Burma.	
	(2) Non-industrial type furnace burners.	Preferential Revenue	60%	50%	..	R. I. T. C. No. 719.1300 (P). I. C. T. No. 77 (P). 10% duty for imports from Burma.	
84.14	Industrial and laboratory furnaces and ovens, non- electric:—						
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719.1400 (P). I.C.T No. 72 (c) (P). Nil duty for imports from Burma.	
	(2) Of a type designed for use in laboratories.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719.1400 (P). I.C.T. No. 77 (P). 10% duty for imports from Burma.	
84.15	Refrigerators and refrigera- ting equipment (electrical and other):—						
	(1) Not elsewhere specified.	Revenue	40% (10% N)	..	..	R.I.T.C No. 719.1501, 719.1502 (P), 719.1503, 719.1504 (P). I.C.T. No. 72 (21) (P), 72 (25) (P). Rate bound under GATT. Nil duty for imports from Burma.	
	(2) Domestic refrigerators, beverage coolers, water coolers, reach-in cabinets, frozen food cabinets, fish and poultry coolers, display cases, soda fountains, ice cream making machinery im- ported as a combined unit and similar storage type refrigerating appliances of storage capacity not ex- ceeding 460 litres.	Preferential Revenue	100% (30% N)	94% (24% N)	..	R.I.T.C. No. 719.1502 (P), 719.1504 (P), 719.4201, 719.4202, 725.0101, 725.0102. I.C.T. No. 72 (5). Preferential margin reduced under GATT and rate bound at 30%. 10% duty for imports from Burma.	
84.16	Calendering and similar rolling machines (other than metal working and metal-rolling machines) and glass-working machines) and cylinders therefor:—						
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719.6100 (P). I.C.T No. 72 (b) (P), (40% Sty; 35% Eff), 72 (3) (P), (40 Sty; 35% Eff), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 71 (b) and 72 (3); 10% duty for imports from Burma falling under I.C.T. No. 72 (6). (40% Sty; 10% Eff) duty on power operated machines for paper making and cylinders therefor under item 72 (b) and 72(3) (Notification 18 dated 1st March 1961).	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.16 (contd.)	(2) Ironing machines of a type used in laundries and cylinders therefor.	Preferential Revenue	60%	50%	..	R.I.T.C No. 719.6100 (P). I.C.T. No. 73 (P), 77 (P). 10% duty for imports from Burma.	
	(3) Manually operated machines and cylinders therefor.	Revenue	60%	..	..	R.I.T.C. No. 719.6100 (P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.	
84.17	Machinery and plant and laboratory equipment similar to such machinery or plant whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical :—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C No. 719.1901, 719.1902, 719.1903(P) 719.1904 (P), 719.1905, 719.1906, 719.1909 (P). I.C.T. No. 72 (b) (P), 72(c) (P), 72 (3) (P). Nil duty for imports from Burma.	
	(2) Heating and cooling plant and machinery for sugar manufacturing and refining machinery, for preparation of wood pulp for paper making machinery, and for refrigerating machinery other than domestic.	Revenue	40% (10% N)	..	..	R.I.T.C No. 719.1909 (P). I.C.T. No. 72 (3) (P), 72(25) (P). Rate bound under GATT. Nil duty for imports from Burma.	
	(3) Gas operated domestic instantaneous or storage water heaters, non-electrical; tar boilers.	Revenue	100%	..	..	R.I.T.C No. 719.1907 719.4300 (P). I.C.T. No. 71 (b) (P). 10% duty for imports from Burma	
	(4) Laboratory autoclaves, distilling, sterilising or steaming apparatus, dryers and the like ; heating and cooking apparatus such as counter type coffee percolators, tea and milk urns, steam kettles, steam heated, cookers, hot plates and the like, normally used in restaurants and canteens.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719.1903 (P), 719.1904 (P), 719.1909 (P), 719.4300 (P). I.C.T. No. 73 (P), 77 (P). 10% duty for imports from Burma.	
	(5) Plate heat exchangers.	Revenue	40% (15% N)	..	..	R.I.T.C. No. 719.1909 (P). I.C.T. No. 72 (c) (P). Rate bound under GATT. Nil duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like) for liquids or gases :—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719·2302(P), 719·2303 (P), 719·2309(P). I.C.T. No. 72(a)(P), 72(b)(P), 72(c)(P), 72(3)(P). Nil duty for imports from Burma.	
	(2) Cream separators	Revenue	40% (15% N)	..	..	R.I.T.C. No. 712·3101, 712·3109. I.C.T. No. 72(9)(P).	
	(3) Centrifuges .	Revenue	..D	..	..	R.I.T.C. No. 719·2301(P), 719·2309(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(7)(P) (60%), 72(23)(P) (40% Sty; 10% Eff), 77(2)(P) (60% Sty; 25% Eff). 25% duty on 'Laboratory type centrifuges' under item 77(2) I.C.T. Rate bound under GATT (Notification suggested). 15% duty on 'Industrial centrifuges' under item 72(b) I.C.T. Rate bound under GATT (Notification 128 dated the 5th May, 1963). 15% duty on 'Power operated centrifuges for sugar manufacturing', under item 72(23) I.C.T. Rate bound under GATT (Notification suggested). Nil duty for imports from Burma falling under I.C.T. No. 72(b) and 72(23); 10% duty for imports from Burma falling under I.C.T. No. 77(2).	
	(4) Oil or fuel filters for internal combustion piston engines.	Revenue (Pr.)	..	..D..	..	R.I.T.C. No. 719·2302(P), 719·2309(P). I.C.T. No. 72(3)(P) (40% Sty; 35% Eff), 75(2)(P) (60% Sd; 52 1/2% Pl), 75(11)(P) (60%), 76(P) (40% Sty; 35% or 3% Eff). 3% duty on filters which are component parts of aeroplanes under item 76 I.C.T. Rate bound under GATT (Notification suggested). (40% Sty; 35% Eff) duty on 'filters which are component parts of stationary engines, or of aircraft other than aeroplanes under items 72(3) and 76 I.C.T. (Notification 119/F. No. Bud (No. 2) Cus 3/65 dated 20-8-65 and Notification 141 dated the 10th May 1958.	

II

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.18 (contd.)						60% duty on filters for motor vehicles under item 75(11) I.C.T.; 52½% duty on these if adapted for use on motor vehicles other than motor cycles, motor scooters, auto cycles or motor cars and if of United Kingdom origin under Notfn. 42 dated the 31st May, 1953 (Notfn suggested). Preferential margin in respect of motor car parts under GATT eliminated. Nil duty for imports from Burma falling under I.C.T. No. 72(3) and 76; 20% duty for imports from Burma falling under I.C.T. No. 75(2). Note.—Rate of duty may be decided in consultation with Tariff Commission. R.I.T.C. No. 719.2303(P), 719.2309(P). I.C.T. No. 77(P). 10% duty for imports from Burma.
	(5) Gravity type and domestic filters.	Preferential Revenue	60%	50%	..	
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719.6201, 719.6202(P), 719.6209, 719.6211(P). I.C.T. No. 72(b)(P). Nil duty for imports from Burma.
	(2) Dish washing machines and machinery for cleaning or drying other than those for use in an industrial system, and those operated manually or by power less than 187 watts.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719.6202 (P), 719.6211(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:—					
	(1) Not elsewhere specified	Revenue (Pr.)	..	..D..	..	R.I.T.C. No. 719.6302(P), 719.6303(P), 719.6309(P), 719.6311(P), 719.6312(P). I.C.T. No. 77(P) (60% Sd; 50% Pl), 72(c)(P) (40% Sty; 35% Eff), (74)(2P) (40% Sty; 35% Eff).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.20 (contd.)						10% duty for imports from Burma for goods falling under I.C.T. No. 77; nil duty for imports from Burma falling under I.C.T. No. 72(c) and 74(2). (40% Sty; 35% Eff) duty on 'Automatic weighers, for use in an industrial system other than for flour mills under item 72(c) I.C.T. and (40% Sty; 35% Eff) duty on 'Railway weigh-bridges for permanent way' under item 74(2) I.C.T. (Notification suggested).
	(2) Automatic weighers for flour mills.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 719-6302(P), 719-6303(P). I.C.T. No. 72(c)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Spring balances graduated in grams.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 719-6309(P), 719-6311(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(4) Beam scales	Revenue	100%	..	..	R.I.T.C. No. 719-6301, 719-6311(P), 719-6312(P). I.C.T. No. 71(b)(P).
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines;—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719-6403, 719-6404, 719-6409(P), 719-6311(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma.
	(2) Self contained fire extinguishing appliances.	Preferential Revenue	60%	50%	..	R. I. T. C. No. 719-6402, 719-6411 (P). I.T.C. No. 77 (P). 10% duty for imports from Burma.
	(3) Syringes, sprays and powder distributors not falling under sub-heading (2) above.	Revenue	100%	—	..	R. I. T. C. No. 719-6401, 719-6409(P), 719-6411(P). I.C.T. No. 71 (b) (P) (100%). 72(8) (P) (40% Sty; 15% Eff.). (40% Sty; 15% Eff) duty on syringes, sprays and powder distributors designed for agricultural use under item 72(8) I.C.T. (Notification suggested).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84·22	Lifting, handling, loading or unloading machinery, relphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors, escalators and teleferics), not being machinery falling within heading No. 84·23.					
	(1) Not elsewhere specified	Revenue	40% (35 % N)	..	..	R.I.T.C. No. 719·3101 to 719·3103, 719·3104 (P), 719·3105 (P) 714·3106 to 719·3108, 719·3111, 719·3112 (P), 719·3113, 719·3119(P), 719·3121(P), 719·3129(P). I.C.T.No. 72 (b) (P) (40% Sty; 35% Eff), 74(2)(P) (40% Sty; 35% Eff), 72 (4) (b) (P) (40% Sty; 35% Eff), 72(6) (P) (60 %). Nil duty for imports from Burma falling under I.C.T. No.72(b) and 74 (2); 10% duty for imports from Burma falling under I.C.T. No. 72(4) (a) and 72(6). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(2) Machinery which both lifts and transports material and is designed to move with its load from place to place, such as mechanical loaders, grabs and the like; manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 719·3119 (P), 719·3129(P). I. C. T. No. 72(6) (P), 75(P). 10% duty for imports from Burma. The articles covered by this sub-heading are similar to those covered by S. H. (1). This S.H. may be merged with S. H. (1).
	(3) Oil well drilling derricks and hoists specially designed for mining.	Revenue	40% (10% N)	..	..	R. I. T. C. No. 719·3104 (P), 719·3112(P), 719·3129 (P). I.C.T. No. 72(18) (P), 72(20)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(4) Passenger lifts.	Revenue	40% (25% N)	..	..	R.I.T.C. No. 719·3105(P), 719·3121 (P). I.C.T. No. 72(4) (a). Rate bound under GATT. 10% duty for imports from Burma.
84·23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers), pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 718·4201 718·4203(P), 718·4204, 718·4205 (P), 718·4208, 718·4211 to 718·4213, 718·4219 (P), 718·4223(P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.23 (contd.)						<p>I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(6)(P)(60%).</p> <p>15% duty on 'Earth shifting machinery and parts thereof'; (Notification 128-dated the 5th May, 1963).</p> <p>Rate on 'Earth shifting machinery and parts thereof' bound under GATT at 15%.</p> <p>Nil duty for imports from Burma falling under I. C. T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6).</p> <p>NOTE. Distinction based on h.p. rating not maintained.</p>
	(2) Machinery which both lifts and transports excavated material and is designed to move with its load from place to place, such as shovel excavators, drag shovels and the like, manually operated machinery and sheep's foot tamping rollers.	Revenue	60%	..	..	<p>R.I.T.C. No. 718.4203(P), 718.4205 (P), 718.4219(P), 718.4223 (P).</p> <p>I.C.T. No. 63 (28) (P), 72(6)(P), 75 (P).</p> <p>10% duty for imports from Burma falling under I.C.T. No. 72 (6) and 75 ; nil duty for imports from Burma falling under I.C.T. No. 63(28).</p> <p>The articles covered by this sub-heading are similar to those covered by S.H.(1). This S.H. may be merged with S.H(1).</p>
	(3) Coal cutters and other mining machinery ; petroleum and gas well drilling equipment	Revenue	40% (10% N)	..	..	<p>R.I.T.C. No. 718.4202, 718.4206, 718.4207, 718.4221 to 918.4222, 718.4223 (P).</p> <p>I.C.T. No. 72(18) (P), 72(20) (P).</p> <p>Rate bound under GATT.</p> <p>Nil duty for imports from Burma.</p>
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:—					
	(1) Not elsewhere specified.	Revenue	40% (15% N)	..	..	<p>R.I.T.C. No. 712.1101 to 712.1105, 712.1109 (P), 712.1111 (P), 712.1201(P), 712.1202(P).</p> <p>I.C.T. No. 72(8) (P) (40% Sty, 35% Eff), 72(29) (40% Sty; Nil Eff).</p> <p>Nil duty on 'Ploughs and parts thereof' under 72(29) I.C.T. Duty bound under GATT (Notification suggested).</p>
	(2) Power operated lawn mowers and sports ground rollers.	Revenue	40% (35% N)	..	..	<p>R.I.T.C. No. 712.1109 (P), 712.1111 (P).</p> <p>I.C.T. No. 72(b) (P) (40% Sty; 35% Eff); 72(6) (P) (60%)</p>

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.24 (contd.)						Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(3) Manually operated lawn mowers and sports ground rollers.	Revenue	60%	..	..	R.I.T.C. No. 712.1201 (P) 712.1202(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):—					
	(1) Not elsewhere specified	Revenue	40% (15% N)	..	..	R.I.T.C. No. 712.2001 (P), 712.2002 (P). I.C.T. No. 72(8) (P), 72(9)(P).
	(2) Grading machines other than egg-graders.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 712.2001 (P), 712.2002(P). I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(6) (P) (60%). NOTE. Distinction based on 1/4 h.p. rating not maintained.
84.25	(3) Manually operated grading machines other than egg-graders.	Revenue	60%	..	..	R.I.T.C. No. 712.2001 (P), 712.2002(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.
	(4) Straw and fodder presses.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 712.2001 (P), 712.2002(P). I.C.T. No. 72(31).
84.26	Dairy machinery (including milking machines):—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 712.3999 (P). I.C.T. No. 72(b) (P). Nil duty for imports from Burma.
	(2) Churns, butter workers and machines for processing milk for the manufacture of powdered milk or condensed milk.	Revenue	40% (15% N)	..	..	R.I.T.C. No. 712.3999(P) I.C.T. No. 72(b) (P) (40% Sty; 15% Eff); 72(6) (P) (60% Sty; 15% Eff). Nil duty for imports from Burma falling under I.C.T. No. 72(b), 10% duty for imports; from Burma falling under I.C.T. No. 72(6).
	(3) Milking machines	Revenue	40% (Nil. N)	..	..	R.I.T.C. No. 712.3901. I.C.T. No. 72(32(a)). Rate bound under GATT.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:—					
	(1) Power operated machinery	Revenue	40% (35% N)	..	..	R.I.T.C. No. 712.9100 (P). I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(6) (P) (60%) Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). NOTE. Distinction based on 1/4 h.p. rating not maintained
	(2) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 712.9100 (P) I.C.T. No. 72(6)(P). 10% duty for imports from Burma.
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:—					
	(1) Not elsewhere specified.	Revenue	40% (15% N)	..	..	R.I.T.C. No. 712.9901, 712.9909 (P), 712.9911(P). I.C.T. No. 72(8) (P), 72(9)(P).
	(2) Power operated bee-keeping and horticultural machinery.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 712.9909 (P), 712.9911 (P). I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(b). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(3) Manually operated bee-keeping and horticultural machinery.	Revenue	60%	..	..	R.I.T.C. No. 712.9909 (P), 712.9911 (P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma. Goods under S.H.'s (1), (2) and (3) similar in nature. May be merged.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:—					
	(1) Not elsewhere specified.	Revenue	40% (35%)	..	..	R.I.T.C. No. 718.3103 (P) to 718.3104(P), 718.3109(P). I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(6) (P) (60%).

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84*29 (contd.)						Nil duty for imports from Burma ^a falling under I.C.T. No. 72 (6); 10% duty for imports from Burma falling under I.C.T. No. 72(b). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(2) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 718·3101 (P) to 718·3104 (P), 718·3109(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma.
	(3) Power operated rice and flour mill machinery.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 718·3101 (P), 718·3102(P), 718·3103 (P), 718·3104(P). I.C. T. No. 72(b) (P) and 72(3) (P). Rate bound under GATT. Nil duty for imports from Burma.
84·30	Machinery, not falling within any other heading of this chapter, of a kind used in the following food or drink industries ; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 718·3903(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(2) Power operated machinery.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718·3901 (P) to 718·3904(P), 718·3909 (P). I.C.T. No. 72(b) (P) (40% Sty, 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under 72(6). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(3) Power operated sugar manufacturing or refining machinery.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 718·3904 (P), 718·3905 (P). I.C.T. No. 72(23)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(4) Manually operated slicing machines.	Revenue	100%	..	..	R.I.T.C. No. 718·3903 (P). I.C.T. No. 71(b) (P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of Duty	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.30 (contd.)	(5) Other manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 718.3901(P) to 718.3995(P), 718.3909(P). I.C.T. No. 72(6) (P), 72(7)(P) 10% duty for imports from Burma falling under I.C.T. No. 72(6). Goods under S.H's. (1), (4) and (5) similar in nature. May be merged (S.T.A.).
31	Machinery for making or finishing cellulosic pulp paper or paper board:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718.1101 (P) to 718.1103 (P). I.C.T. No. 72(b) (P) (40% Sty, 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). NOTE. Distinction based on 1/4 h.p. rating not maintained.
	(2) Power operated paper making machinery.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 718.1101 (P) to 718.1103 (P). I.C.T. No. 72 (b) (P) (40% Sty; 35% Eff), 72 (6) (P) (60%). Rate bound under GATT. Nil duty for imports from Burma falling under I.C.T. No. 72 (b); 10% duty for imports from Burma falling under I.C.T. No. 72 (6). NOTE Distinction based on 1/4 h. p. rating not maintained.
	(3) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 718.1101 (P) to 718.1103 (P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.
84.32	Book-binding machinery, including book-sewing machines:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718.2100 (P). I.C.T. No. 72 (b) (P) (40% Sty; 35% Eff), 72 (2) (P) (40% Sty; 35% Eff), 72 (3) (P) (40% Sty; 35% Eff), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72 (b), 72 (2) and 72 (3); 10% duty for imports from Burma falling under I.C.T. No. 72 (6). NOTE. Distinction based on 1/4 h. p. rating not maintained.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.32 (contd.)	(1) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 718.2100 (P). I.C.T. No. 72 (2) (P), 72 (6) (P). Nil duty for imports from Burma falling under I.C.T. No. 72 (2) ; 10 % duty for imports from Burma falling under I.C.T. No. 72 (6). (40 % Sty; 35% Eff) duty on paging machines, paper folding machines under item I.C.T. No. 72 (2). (60% Sty; 35% Eff) duty on book-sewing machines, thread stitching machines and components thereof under item I.C.T. No 72 (6). (Notification suggested.).
84.33	Paper or paper board cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard:— (1) No ^t elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718.1201 (P), 718.1202 (P), 718.1203 (P). I.C.T. No. 72 (b) (P) (40% Sty; 35% Eff), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I. C. T. No. 72 (b) ; 10% duty for imports from Burma falling under I.C.T. No. 72 (6). Note. Distinction based on 1/4 h.p. rating not maintained.
	(2) Power operated paper making machinery including cutting machines used with paper making machines.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 718.1202(P), 718.1203 (P). I.C.T. No. 72 (b) (P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Manually operated machines.	Revenue	60%	..	..	R. I. T. C. No. 718.1201 (P) 719.1202 (P), 718.1203(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools and machines of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.34 (contd.)	(1) Not elsewhere specified, including stereo flongs.	Revenue	D	..	..	R. I. T. C. No. 718.2202, 718.2203, 718.2205 to 718.2206, 718.2207 (P), 718.2208, 718.2212 to 718.2214, 718.2219(P). I.C.T. No. 72 (2) (P) (40% Sty, 35% Eff), 87(P) (60% Sty; Eff 35%). Nil duty for imports from Burma falling under I.C.T. No. 72(2); 10% duty for imports from Burma falling under I.C.T. No. 87.
	(2) Printing type	Revenue	60%	..	..	R. I. T. C. No. 718.2211. I.C.T. No. 71(4). Nil duty for imports from Burma.
	(3) Highly polished zinc sheets for making process blocks, and printing material, namely, brass rules, leads, wooden and metal quoins, shooting sticks, galleys and metal furniture.	Revenue	40%	..	..	R. I. T. C. No. 718.2201, 718.2204, 718.2219 (P). I.C.T. No. 68(2A), 71(5). Nil duty for imports from Burma falling under I.C.T. No. 71(5)
	(4) Manually operated coating and whirling machines and varnishing machines and component parts thereof.	Revenue	60% (35% N)	..	..	R. I. T. C. No. 718.2207 (P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma. Goods under S. H's (1) and (4) similar in nature. May be merged.
84.35	Printing machinery other than articles falling within heading No. 84.34.—					
	(1) Not elsewhere specified	Revenue	40% (35 % N)	..	..	R. I. T. C. No. 718.2903, 718.2909 (P), 718.2911, 718.2919 (P). I.C.T.No. 72(b) (P) (40% Sty, 35% Eff), 72 (2) (P) (40% Sty; 35% Eff), 72 (6) (P) (60 %). Nil duty for imports from Burma falling under I.C.T. No. 72 (b) and 72 (2); 10% duty for imports from Burma falling under I.C.T. No. 72(6). NOTE. Distinction based on 1/4 h. p. rating not maintained.
	(2) Printing machines.	Revenue	40% (10% N)	..	..	R. I. T. C. No. 718.2901, 718.2902, 718.2904, 718.2909 (P), 718.2919(P) I.C.T. No. 72(2)(P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Manually operated printing machines for printing on silk screen or glass.	Revenue	60%	..	..	R. I. T. C. No. 718.2909(P), 718.2919(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.36 (contd.)	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 717.1101(P), 717.1141 (P), 717.1191(P). I.C.T. No. 72 (6) (P). 10 % duty for imports from Burma.	
	(2) Cotton textile spinning ring frames.	Protective (Up to 31-12-66)	40% (35% N)	..	..	R. I. T. C. No. 617.1111, I.C.T. No. 72(34)(P). Nil duty for imports from Burma.	
	(3) Machines for the carding, spinning or washing of wool.	Revenue	40% (10%N)	..	..	R.I.T.C. No. 717.1151, 717.1159. I.C.T. No. 72(24). Rate bound under GATT- Nil duty for imports from Burma.	
	(4) Spinning machines not falling within sub-heading (2), silk throwing and reeling machines, cotton yarn reeling machines, doubling machines, cotton carding machines, silk twisting machines and cone winding machines; other machinery, operated otherwise than by manual labour.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 717.1101 (P), 717.1102 to 717.1108, 717.1112, 717.1119, 717.1121, 717.1131, 717.1141 (P), 717.1159, 717.1191(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(1)(P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I. C. T. No. 72(6).	
						NOTE. Distinction based on 1/4 h. p. rating not maintained.	
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines :—						
	(1) Not elsewhere specified .	Revenue	40% (35%N)	..	..	R. I. T. C. No. 717.1201(P), 717.1202(P), 717.1203 to 717.1204, 717.1209, 717.1219, 717.1221(P), 717.1231(P), 717.1241 (P), 717.1251 to 717.1252, 717.1253 (P), 717.1254(P), 717.1255, 717.1256 (P), 717.1257 (P). I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72(c) (P) (40% Sty; 35% Eff), 72(1)(P), (40% Sty; 35% Eff), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b) and 72(c); 10% duty for imports from Burma falling under I.C.T. No. 72(6).	
	(2) Looms of all kinds other than plain looms.	Protective (Up to 31-12-66)	40% (35% N)	..	..	R. I. T. C. No. 717.1201(P) 717.1211, 717.1221 (P) 717.1231(P), 717.1241(P). I.C.T. No. 72(40)(b).	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.37 (contd.)	(3) Manually operated embroidery machines and manually operated machines for covering buttons, tassel cores and the like.	Revenue	60%	..	..	R. I. T. C. No. 717.1254(P), 717.1256(P), 717.1257(P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.	
	(4) Manually operated knitting machines.	Preferential Revenue	60%	50%	..	R. I. T. C. No. 717.12453 (P). I.C.T. No. 72 (10) (P). 10% duty for imports from Burma.	
	(5) Machinery for weaving cotton textiles.	Revenue	40% (10% N)	..	..	R. I. T. C. No. 717.1201(P), 717.1202 (P), 717.1315. I. C. T. No. 72 (1) (P). Rate bound under GATT.	
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :-						
	(1) Nct elsewhere specified.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 717.1301 to 717.1308, 717.1311 to 717.1313, 717.1314 (P), 717.1315 (P), 717.1321 (P). 717.1322, 717.1323(P). I.C.T. No. 72(1)(P).	
	(2) The following cotton textile machinery parts, by whatever power operated, namely spinning ring spindles, spinning rings and fluted rollers of all kinds.	Protective (Up to 31-12-66)	40% (35%N)	..	..	R.I.T.C. No. 717.1314 (P), 717.1315 (P). I.C.T. No. 72 (40) (a), 72(34) (P). Nil duty for imports from Burma falling under I.C.T. No. 72 (34).	
	(3) Parts of machines for the carding spinning or washing of wool.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 717.1321 (P). I.C.T. No. 72 (25) (P).	
	(4) Parts of manually operated embroidery machines, and manually operated machines for covering buttons, tassel cores, etc.	Revenue	60%	..	..	R.I.T.C. No. 717.1323 (P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.	
	(5) Parts of manually operated knitting machines.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 717.1323 (P). I.C.T. No. 72 (10) (P). 10% duty for imports from Burma. Goods under S. H's (4) and (5) similar in nature. May be merged (S.T.A.).	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat making blocks:—						
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 717.1400 (P). I.C.T. No. 72 (b) (P) (40% Str; 35% Eff), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72 (b) ; 10% duty for imports from Burma falling under I.C.T. No. 72 (6). NOTE. Distinction based on 1/4 h.p. rating not maintained.	
	(2) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 717.1400 (P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.	
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design ; repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:—						
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 717.1501 (P), 717.1502 to 717.1507, 717.1511, 717.1513 to 717.1516, 717.1529 (P). I.C.T. No. 72 (c) (P), 72 (1) (P). Nil duty for imports from Burma under I.C.T. No. 72 (c).	
	(2) Printing machines, for printing cotton textiles.	Revenue	40% (10% N)	..	..	R.I.C.T. No. 717.1512, 717.1529 (P). I.C.T. No. 72 (1) (P). Rate bound under GATT.	
	(3) Ironing machines, steam presses, washing and laundry machines and dry cleaning machines.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 717.1508, 717.1517, 717.1529 (P), 725.0201, 725.0202. I.C.T. No. 73 (P), 77 (P). 10% duty for import from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.40 (contd.)	(4) Machinery for bleaching cotton textiles	Revenue	40% (10% N)	..	..	R.I.T.C. No. 717.1501 (P), 717.1529 (P). I.C.T. No. 72 (b) (P), 72 (c) (P). Rate bound under GATT. Nil duty for imports from Burma.	
84.41	Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles.						
	(1) Industrial sewing machines not falling within sub-heading (2) below and parts thereof.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 727.3201 (P), 717.3202 (P), 717.3300 (P). I.C.T. No. 72 (b) (P), 72 (3) (P). Nil duty for imports from Burma.	
	(2) Power operated boot and shoe manufacturing sewing machines and parts thereof.	Revenue	40% (10%)	..	..	R.I.T.C. No. 717.3201 (P), 717.3202 (P), 717.3300 (P). I.C.T. No. 72 (15) (P), 72 (25) (P). Rate bound under GATT. Nil duty on imports from Burma.	
	(3) Domestic sewing machines and parts thereof.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 717.3101 (P) to 717.3102 (P), 717.3300 (P). I.C.T. No. 72 (11). 10% duty for imports from Burma. Note. Present distinction for distinguishing industrial from domestic machines is based on 1/4 h.p. rating i.e., 187 watts.	
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):—						
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 717.2003 (P), 717.2009 (P). I.C.T. No. 72 (b) (P). Nil duty for imports from Burma.	
	(2) Manually operated machinery	Revenue	60%	..	..	R.I.T.C. No. 717.2001 (P) to 717.2003 (P), 717.2009 (P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.	
	(3) Power operated boot and shoe manufacturing machinery.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 717.2001 (P), 717.2002 (P). I.C.T. No. 72 (15) (P). Rate bound under GATT. Nil duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metal-lurgy and in metal foundries:— (1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 715.2101, 715.2102, 715.2104 to 715.2106, 715.2109, 715.2111. I.C.T. No. 72 (b) (P), 72 (c) (P), 72 (3) (P). Nil duty for imports from Burma.
	(2) Ingot moulds.	Revenue	60%	..	..	R.I.T.C. No. 715.2103. I.C.T. No. 63 (28) (P), 70 (11) (P), 87 (P). Nil duty for imports from Burma falling under I.C.T. No. 63 (28) and 70 (1); 10% duty for imports from Burma falling under I.C.T. No. 87. Imports under S. H. (2) negligible. May be merged with S. H. (1).
84.44	Rolling mills and rolls therefor.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 715.2201 to 715.2203. I.C.T. No. 72 (b) (P), 72 (3) (P). Nil duty for imports from Burma.
84.45	Machine tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50 :— (1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 715.3101 to 715.3105, 715.3201 to 715.3301, 715.3306, 715.3309, 715.4101 to 715.4104, 715.4109, 715.4201 to 715.4209, 715.4301 to 715.4304, 715.4309, 715.4401 to 715.4409, 715.5101 to 715.5104, 715.5109, 715.5201 to 715.5204, 715.5209, 715.5300, 715.5400, 715.5501 to 715.5509, 715.5511 to 715.5515, 715.5519, 715.6101 to 715.6111, 715.6112, 715.6121, 715.6129, 715.6131 to 715.6134, 715.6199, 715.6200, 715.7001 to 715.7004, 715.7009, 715.8100, 715.8201, 715.8202,

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84·45 (contd).						715·8209, 715·8301, 715·8309, 715·8311, 715·8321 to 715·8327, 715·8329, 715·8331, 715·8339, 715·8401 to 715·8406, 715·8409, 715·8501, 715·8502, 715·8509, 715·8600, 715·8900, 715·9001 to 715·9007, 715·9019. I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(6)(P)(60%) Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(b). <i>Note.</i> Distinction based on 1/4 h.p. rating not maintained.
	(2) Manually operated machine tools.	Revenue	60%	..	..	R.I.T.C. No. same as for sub-heading (1) above. I.C.T. No. 72(5)(P). 10% duty for imports from Burma.
84·46	Machines for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading 84·49:—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719·5100(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.
	(2) Manually operated machines.	Revenue	60%	..	..	R.I.T.C. No. 719·5100(P) I.C.T. No. 72(6)(P). 10% duty for imports from Burma.
84·47	Machines for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials, or other hard carving materials, other than machines falling within heading No. 84·49:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719·5201(P) to 719·5205(P), 719·5209(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84·47 (contd.)	(2) Wood working machines	Revenue	40% (10%N)	..	..	R.I.T.C. No. 719·5201(P) to 719·5205(P), 719·5206, 719·5209(P). I.C.T. No. 72(b)(P) (40% Sty; 10% Eff) and 72(6)(P) (60%). Rate bound under GATT. Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —In respect of this sub-heading and sub-heading (1) above, distinction based on 1/4 h.p. rating not maintained.
	(3) Manually operated machines.	Revenue	60%	..	..	R.I.T.C. No. 719·5201(P) to 719·5205(P), 719·5209(P). I.C.T. No. 72(6) (P). 10% duty for imports from Burma.
84·48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84·45 to 84·47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machines; tool holders for any type of tool or machine for working in the hand.					
	(1) Not elsewhere specified.	Revenue	40% (35%N)	..	..	R.I.T.C. No. 719·5401(P), 719·5407(P), 719·5409(P). I.C.T. No. 72(c)(P) (40% Sty; 35% Eff), 72(3) (P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(c), and 72(3); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.
	(2) Jigs and fixtures excluding those designed exclusively for industrial use in an industrial system.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719·5407(P). I.C.T. No. 77(P). 10% duty for imports from Burma. <i>Note.</i> —In view of the difficulty in distinguishing jigs and fixtures designed exclusively for production, etc. from those not so designed, this sub-heading may be merged with sub-heading (1) with an appropriate rate of duty, subject to trade agreements.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.48 (contd).	(3) Accessories and parts designed for use exclusively with wood-working machines.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 719.54.03(P). I.C.T. No. 72(3)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(4) Accessories and parts of manually operated machines.	Revenue	60%	..	..	R.I.T.C. No. 719.5401(P) to 719.5406(P), 719.5409(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 719.5302, 719.5303, 719.5309. I.C.T. No. 72(b) (P) (40% Sty; 35% Eff), 72 (6)(P)(60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.
	(2) Grease guns worked off a general purpose compressed air line.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719.5301. I.C.T. No. 77(P). 10% duty for imports from Burma. Goods under S. H's (1) and (2) similar in nature. May be merged (S.T.A.)
84.50	Gas-operated welding, brazing cutting and surface tempering appliances:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 715.2301, 715.2309, 715.2311(P). I.C.T. No. 72(c)(P). Nil duty for imports from Burma.
	(2) Designed for working in the hand.	Preferential Revenue	60%	50 %	..	R.I.T.C. No. 715.2302, 715.2311 (P). I.C.T. No. 77(P). 10% duty for imports from Burma.
84.51	Typewriters, other than typewriters incorporating calculating mechanisms: cheque-writing machines.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 714.1001, 714.1002. I.C.T. No. 72(26), 72(28) (P). Rate bound under GATT. (60% Sty; 15% Eff) duty on 'Typewriters, electric standard size complete'. (Notification 86 dated the 26th June, 1962. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket issuing machines and similar machines, incorporating a calculating device:—					
	(1) Calculating machines ; accounting machines , cash registers, postage franking machines which require for their operation not less than 187 watts.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 714.2001, 714.2002, 714.2004. I.C.T. No. 72(b)(P). Nil duty for imports from Burma.
	(2) Calculating machines, cash registers and postage-franking machines which require for their operation less than 187 watts or are manually operated.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 714.2001 to 714.2005, 714.2006(P). I.C.T. No. 72(28)(P). Rate bound under GATT. 10% duty for imports from Burma. Goods under S. H's (1) and (2) similar in nature. May be merged (S.T.A.)
	(3) Ticket issuing machines and similar machines incorporating a calculating device	Preferential Revenue	60%	50%	..	R.I.T.C. No. 714.2006(P), 714.2007. I.C.T. No. 77(P). 10% duty for imports from Burma.
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 714.3001 to 714.3007, 714.3009. I.C.T. No. 72(b)(P) (40% Sty; 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). Note. Distinction based on 1/4 h.p. rating not maintained.
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin sorting machines, coin-counting and wrapping machines, pencil-sharpening machines; perforating and stapling machines):—					
	(1) Office machines, not elsewhere specified which require for their operation not less than 187 watts.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 714.9102(P), 714.9109(P). I.C.T. No. 72(b)(P). Nil duty for imports from Burma.
	(2) Office machines, not elsewhere specified, which require for their operation less than 187 watts or are manually operated.	Revenue	60%	..	..	R.I.T.C. No. 714.9109(P), I.C.T. No. 72(6)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
(84·54 (contd.))	(3) Duplicating machines, perforating machines, addressing machines and similar office machines which require for their operation not less than 187 watts.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 714·9101(P), 714·9109(P) I.C.T. No. 72(b) (P). Nil duty for imports from Burma.	
	(4) Duplicating machines, perforating machines, addressing machines and similar office machines which require for their operation less than 187 watts or are manually operated.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 714·9101(P), 714·9109(P) I.C.T. No. 72 (28)(P). Rate bound under GATT. 10% duty for imports from Burma.	
	(5) Coin sorting machines, coin counting machines and ticket issuing machines (other than those incorporating a calculating device).	Preferential Revenue	60%	50%	..	R.I.T.C. No. 714·9109(P), I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.	
	(6) Pencil sharpening machines and stapling machines operated by hand.	Revenue	100%	..	..	R.I.T.C. No. 714·9102(P), 714·9109(P). I.C.T. No. 45(b)(P), 71(b)(P). 10% duty for imports from Burma falling under I.C.T. No. 71(b). Goods under S.H's (1) and (2) similar in nature. May be merged (Please see note below reg. mergers) Goods under S.H's (3) and (4) similar in nature. May be merged (S.T.A.). (Please see note below reg. merger). Further, imports under S.H. (1) to (6) small. May be merged (S.T.A.).	
84·55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84·51, 84·52, 84·53 or 84·54.	Revenue/ Preferential Revenue	The rate applicable to the machine for which the article is solely or principally designed.			R.I.T.C. No. 714·9201, 714·9204 I.C.T. No. 45(b) (P), 71(b)(P), 72(b)(P), 72(6)(P), 72(27)(P), 72(28)(P), 73(P), 77(P). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 71(b), 72(6), 72(27) 72(28), 73, 77.	
84·56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stones, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:—						

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84·56 (contd.)	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718·5101(P), 718·5102(P), 718·5104, 718·5105(P) to 718·5108(P), 718·5111(P). I.C.T. No. 72(b)(P) (40% Sty; 35% Eff); 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72(6). <i>Note.</i> —Distinction based on 1/4 h.p. rating not maintained.	
	(2) Manually operated machinery.	Revenue	60%	..	..	R.I.T.C. No. 718·5101(P), 718·5102(P), 718·5105(P) to 718·5108(P), 718·5111(P) I.C.T. No. 72(6)(P). 10% duty for imports from Burma.	
84·57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 718·5201, 718·5202. I.C.T. No. 72(b) (P), 72(c)(P). Nil duty for imports from Burma.	
84·58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719·6501, 719·6502. I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.	
84·59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter :—						
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719·8009(P). I.C.T. No. 77(P). 10% duty for imports from Burma.	
	(2) Power operated machinery	Revenue	40% (35% N)	..	..	R.I.T.C. No. 711·7001, 711·7009, 719·8001 to 719·8003, 719·8004(P), 719·8005(P), 719·8009(P). I.C.T. No. 72(a)(P) (40% Sty, 35% Eff), 72(b) (P) (40% Sty, 35% Eff), 72(c)(P) (40% Sty, 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(a), 72(b) and 72(c); 10% duty for imports from Burma falling under I.C.T. No. 72(6).	

Heading No.	Sub-heading No. and description of article	Nature of Duty	Rate of Duty			Corresponding R.I.T.C. No. and remarks	Code
			Standard U.K.		Other Preferential Areas		
1	2	3	4	5	6	7	
						Note. Distinction based on 1/4 h.p. rating not maintained.	
84.59 (contd.)	(3) Manually operated machinery	Revenue	60%	..	..	R.I.T.C. No. 719.8004 (P), 719.8005(P), 719.8009 (P). I.C.T. No. 72(6)(P).	
						10% duty for imports from Burma.	
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metallic carbides for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.						
	(1) Not elsewhere specified	Revenue	40% (35%N)	..	..	R.I.T.C. No. 719.9101(P) to 719.9104(P). I.C.T. No. 72(3)(P) (40% Sty, 35% Eff), 72(6)(P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(3); 10% duty for imports from Burma falling under I.C.T. No. 72(6).	
	(2) Moulds for metal working, glass making or artificial plastic working for power operated machinery.	Revenue	60% (35%N)	..	..	R.I.T.C. No. 719.9101(P), 719.9102(P), 719.9104(P). I.C.T. No. 71(a) (P). 10% duty for imports from Burma.	
	(3) Moulds for manually operated machinery and moulding boxes for foundry sand moulding.	Revenue	60%	..	..	R.I.T.C. No. 719.9101(P) to 719.9104(P). I.C.T. No. 63(28)(P), 72(6)(P). Nil duty for imports from Burma falling under I.C.T. No. 63(28) ; 10% duty for imports from Burma falling under I.C.T. No. 72(b).	
						Goods under S.H.'s (1), (2) and (3) similar in nature. May be merged.	
84.61	Taps, cocks, valves, and similar appliances for pipes, boiler, shells, tanks, vats and the like including pressure reducing valves and thermostatically controlled valves.						
	(1) Not elsewhere specified	Preferential Revenue.	60%	50%	..	R.I.T.C. No. 719.9201(P), 719.9202 (P), 719.9209(P). I.C.T. No. 77(P). 10% duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
84·61 <i>contd.</i>	(2) Fittings which are parts of machinery operated by other than manual power.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 719·9201 (P) to 719·9202 (P), 719·9203; 719·9209 (P) I.C.T. No. 72 (b)(P) (40% sty; 35% Eff), 72(6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72(b); 10% duty for imports from Burma falling under I.C.T. No. 72 (6). Note. Distinction based on 1/4 h. p. rating not maintained.
	(3) Cast iron fittings for cast iron pipes.	Revenue	40%	..	..	R. I. T. C. No. 719·9021(P) I.C.T. No. 63(6)(P). Nil duty for imports from Burma.
	(4) Fittings for iron or steel pipes not falling under sub-heading (3)	Revenue	60%			R.I.T.C. No. 719·9201 (P), 719·9202 (P), 719·9209(P). I.C.T. No. 63 (18) (b)(P). Goods under S. Hs. (2), (3) and (4) similar in nature. May be merged.
	(5) Fittings which are component parts of aeroplanes.	Revenue	40% (3% N)		..	R. I. T. C. No. 719·9202(P), 719·9209(P). I.C.T. No.76(P) Rate bound under GATT. Nil duty for imports from Burma.
	(6) Fittings which are component parts of motor vehicles	Protective	60% (Upto 31-12-67)	..	..	R.I.T.C. No. 719·9201 (P), 719·9202(P), 719·9209(P). I.C.T. No. 75 (12) (P). Preferential margin in respect of motor car parts under GATT eliminated. 52-1/2% duty if these are adapted for use on motor vehicles other than motor cycles, motor scooters and motor cars and if of United Kingdom origin (Notification 42 dated the 31st May, 1963.)
	(7) Fittings which are component parts of manually operated machinery	Revenue	60%	..	..	R. I. T. C. No. 719·9201(P) 719·9202(P), 719·9209(P). I.C.T. No. 72 (6) (P). 10% duty for imports from Burma.
84·62	Ball, roller and needle roller bearings :—					
	(1) Ball bearings of all types not exceeding 51 millimetres bore diameter, and parts thereof.	Revenue- (Pr)	..	D	..	R.I.T.C. No. 719·7101, 719·7103, 719·7201, 719·7901 (P), 719·7909 (P). I.C.T. No. 72(3) (P)(40% Sty; 35% Eff), 72 (35) (100%) 72(36)(100%), 72(37) (100%) 75(2) (60% Sd., 52½% Pr) 75 (10)(P) to 75(12) (P) (60%).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks
			Standard	U.K. 4	Other Preferential Areas	
1	2	3	4	5	6	7
84.62 (contd.)						<p>Preferential margin in respect of motor car parts eliminated under GATT.</p> <p>Nil duty for imports from Burma falling under I.C.T. No. 72(3); 20% duty for imports from Burma falling under I.C.T. No. 75(2).</p>
	(2) Roller bearings including needle roller bearings of all types not exceeding 51 millimetres bore diameter, and parts thereof.	Revenue- (Pr)	..	D	..	<p>R. I. T. C. No. 719.7301(P), 719.7302 (P), 719.7400(P), 719.7909 (P).</p> <p>I.C.T. No 71(b) (P) (100%), 72(3)(P)(40% Sty; 35% Eff) 75 (2) (P) (60% Sd; 52½ P) 75 (10) (P) to 75 (12) (P) (60%).</p> <p>Preferential margin in respect of motor car parts eliminated under GATT.</p> <p>Nil duty for imports from Burma falling under I.C.T. No. 72(3); 10% duty for imports from Burma falling under I.C.T. No. 71(b); 20% duty for imports from Burma falling under I.C.T. No. 75(2).</p>
	(3) Ball, roller or needle roller bearings of all types exceeding 51 milimetres bore diameter, and parts thereof.	Revenue- (Pr)	..	D	..	<p>R.I.T.C. No. 719.71021, 719.7104, 719.7202, 719.7301 (P), 719.7302(P), 719.7400(P), 719.7901 (P), 719.7909 (P).</p> <p>I.C.T. No. 72(38) (40% Sty; 35% Eff), 72(3) (P) (40% Sty; 35% Eff), 75 (10) (P) to 75 (12) (P) (60%), 75(2) (P) (60% Sd, 52 1/2 % P1).</p> <p>Preferential margin in respect of motor car parts eliminated under GATT.</p> <p>Nil duty for imports from Burma falling under I. C. T. No. 72(3); 20% duty for imports from Burma falling under I.C.T. No. 75(2). ¶</p> <p>Note. To obviate difficulties in assessment it is proposed to base the classification of bearings purely on the size irrespective of their end use, in consultation with Tariff Commission.</p>
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings.—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	<p>R.I.T.C. No. 719.9301 to 719.9302, 719.9303(P), 719.9304(P).</p> <p>I. C. T. No. 72(3)(P) 40% Sty; 35 % (Eff), 72(6) (P) (60%).</p>

Heading No.	Sub-heading No. and description of articles.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks.
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
84·63— (contd.)						Nil duty for imports from Burma falling under I.C.T. No. 72 (3); 10% duty for imports from Burma falling under I.C.T. No. 72(6). Note. Distinction based on 1/4 h. p. rating not maintained
	(2) Pulley blocks	Revenue	100%		..	R. I. T. C. No. 719·9303(P), I.C.T. No. 71 (b) (P). 10% duty for imports from Burma. Goods under S. Hs. (1) and (2) similar in nature. May be merged with S.H. (1).
	(3) Component parts of aeroplane engines, such as crankshafts and camshafts.	Revenue	40% (3% N)		..	R.I.T.C. No. 719·9304 (P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.
	(4) Component parts of motor vehicle engines, such as crankshafts and camshafts	Protective	60% (upto 31-12-67).		..	R.I.T.C. No. 719·9304(P). I.C.T. No 75(10) (P). Preferential margin in respect of motor car parts eliminated under GATT. 52½% duty if these are adapted for use on motor vehicles other than motor cycles, motor scooters and motor cars and if of United Kingdom origin (Notification 42-dated the 31st May, 1953.
84·64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings.—					
	(1) Not elsewhere specified.	Revenue	60%		..	R.I.T.C. No. 719·9401(P). 719·9402(P). I.C.T. No. 63 (18)(b)(P).
	(2) Parts of power operated machinery or aircraft other than aeroplanes.	Revenue	40% (35% N)		..	R.I.T.C. No. 719·9401(P), 719·9402(P). I.C.T. No. 72(3) (P) (40% Sty; 35% Eff), 72(6)(P) (60%), 76(P) (40% Sty; 35% Eff). Nil duty for imports from Burma falling under I.C.T. No. 72(3) and 76; 10% duty for imports from Burma falling under I.C.T. No. 72(6). Note. Distinction based on 1/4 h.p. rating not maintained.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
84.64 (contd.)	(3) Parts of aeroplanes	Revenue	4c % (3% N)	..	..	R.I.T.C. No. 719-9401(P), 719-9402 (P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.
	(4) Parts of motor vehicles.	Protective (upto 31-12-67)	60%	..	..	R.I.T.C. No. 719-9401(P), 719-9402(P). I.C.T. No. 75(9)(P) to 75(12)(P). 52½% duty if these are adap- ted for use on motor vehicles other than motor cycles, motor scooters or motor cars and if of U.K. origin. (Notfn. 48 dated 31st May 1953). Preferential margin in respect of motor car parts eliminated under GATT.
	(5) Parts of manually opera- ted machinery.	Revenue	60%	..	..	R.I.T.C. No. 719-9401(P), 719-9402(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma. Total imports under all the five sub-headings are not ap- preciable. In consultation with Tariff Commission may be merged (S.T.A.)
84.65	Machinery parts, not contain- ing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this chapter.	Revenue	The rate applicable to the machine for which the article is solely or princi- pally designed.			R.I.T.C. No. 719-9900. I.C.T. No. 72(3)(P), 72(6)(P), 71(6)(P). Nil duty for imports from Burma falling under I.C.T. No. 72 (3); 40% duty for imports from Burma falling under I.C.T. No. 72 (6) and 71 (6). Note : A suggestion has been made that there should be a single sub-heading for oil seals with a single rate of duty. If Govt. consider that it is feasible to fix a single rate, a separate sub-heading for "Oil seals n.e.s." may be opened under this heading, with an appropriate rate of duty. Oil seals which can be used as parts of a particular machine would continue to be assessed as parts.
84.65	(1) All items of— (a) Machinery including prime-movers, (b) instruments, apparatus and appliances, (c) control-gear and trans- mission equipment,	Revenue	40% (35% N)	..	..	R.I.T.C. No. Various corres- ponding code numbers. I.C.T. No. 72 A.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding Nos. and remarks	R.I.T.C. Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
84.66	<p>(d) auxiliary equipment, as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified—</p> <p>(1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country, notify in the Official Gazette in this behalf :</p> <p>Provided these are imported (whether in one or in more than one consignment) against one or more specific contracts, which have been registered in advance of their importation, with the appropriate Custom House in the manner prescribed by Regulations which the Central Board of Excise and Customs may make under section 157 of the Customs Act, 1962 (52 of 1962);</p>						
	<p>(2) All spare parts, other raw materials (including semi-finished materials), or consumable stores imported as a part of a contract or contracts, registered in terms of sub-item (1), provided the total value of such spare parts, raw materials, and consumable stores are up to such value as does not exceed ten per cent of the value of goods covered by sub-heading (1), and further provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in sub-heading (1).</p>	Revenue	40% (35% N)	..	..	R.I.T.C. No. Various corresponding code numbers. I.C.T.No. 72A.	

CHAPTER 85

Electrical machinery and equipment; parts thereof

es.

1. This Chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
- (b) Articles of glass falling within heading No. 70·10/13 (for example, glass bulbs for electric lamps);
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85·01 is to be taken not to apply to goods described in heading No. 85·03, 85·09 or 85·21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85·01.

3. Apart from shavers and hair clippers, heading No. 85·05/07 applies to electro-mechanical machines of types commonly used for domestic purposes. It includes vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans; it excludes dish washing machines (heading No. 84·19), centrifugal and other clothes washing machines (heading No. 84·18 or 84·40), roller and other ironing machines (heading No. 84·18 or 84·40) sewing machines (heading No. 84·41) and electrothermic appliances (heading No. 85·12).

Heading No. 85·01 includes generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one integral unit or on a common base.

5. Power rating wherever specified in this chapter or elsewhere in the Schedule should be taken to be "rated output".

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85·01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors :-					
	(1) Electric generators, alternators, dynamos and rotary converters, and component parts thereof.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 722·1101 to 722·1105, 722·1109, 722·1111 722·1901, 722·1904(P) 722·1909(P), 722·1911(P). I.C.T. No. 72(b) (P), 72(3) (P), (all 40% Sty; 35% Eff). 72(6)(P) (60%). Nil duty for imports from Burma. Distinction based on 1/4 h.p. rating not maintained.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85-01 (contd.)	(2) A.C. squirrel cage motors, A.C. slipring induction motors and A.C. synchronous motors of over 2250 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1204(P), 722-1208(P), 722-1215, 722-1231(P), 722-1239(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma. Note :—In the existing tariff the power rating of motors and other machinery has been expressed in terms of brake horse power. In consultation with the Indian Standards Institution and other technical authorities the power rating in this and other headings has been expressed in kilowatts and watts.
	(3) A.C. squirrel cage motors, A.C. slipring induction motors and A.C. synchronous motors, of not over 2250 K.W. but not less than 746 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1201 to 722-1203, 722-1204(P), 722-1205(P), 722-1206, 722-1207, 722-1208 (P), 722-1231(P), 722-1239(P). I.C.T. No. 72(14)(a)(i)(P), 72(14)(b)(P). Nil duty for imports from Burma.
	(4) A.C. squirrel cage and A.C. slipring induction motors and A.C. synchronous motors of less than 746 K.W. but not less than 187 K.W.; also component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1205(P), 722-1239(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma.
	(5) A.C. variable speed commutator motors of not less than 187 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1214(P), 722-1215(P), 722-1231(P), 722-1239(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma.
	(6) A.C. single phase motors of over 2.25 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1213(P), 722-1239(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma.
	(7) A.C. single phase motors of a brake horse power not exceeding 2.25 K.W. but not less than 187 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1213(P), 722-1239(P). I.C.T. No. 72(14)(a)(ii), 72(14)(b)(P). Nil duty for imports from Burma.
	(8) Fractional h. p. motors of not less than 187 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1212, 722-1218(P), 722-1239(P). I.C.T. No. 72(14)(a)(iii), 72(14)(b)(P). Nil duty for imports from Burma.
	(9) Other motors not falling under Sub-headings (2) to (8) above and of not less than 187 K.W. and component parts thereof.	Revenue	40% (35% N)			R.I.T.C. No. 722-1214(P), 722-1215(P), 722-1216, 722-1217, 722-1221(P), 722-1229(P), 722-1231(P), 722-1239(P). I.C.T. No. 72(b)(P), 72(3)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard ¹	UK	Other Preferential Areas		
1	2	3	4	5	6	7	
85.01 (contd.)	(10) Fractional h.p. motors of less than 187 K.W. and component parts thereof.	Revenue	60%	..	..	R.I.T.C. No. 722.1218(P), 722.1218(P), 722.1239(P). I.C.T. No. 72(14)(a)(iv) 72(14)(c)(P). Nil duty for imports from Burma falling under I.C.T. No. 72(14)(a)(iv).	
	(11) Other motors of less than 187 K.W. not falling within sub-heading (10) above and component parts thereof.	Revenue	60%	..	..	R.I.T.C. No. 722.1205(P), 722.1211(P), 722.1218(P), 722.1214(P), 722.1221(P), 722.1229(P), 722.1239(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma.	
	(12) Power and distribution transformers up to 50,000 K.V.A. and upto 220 K.V. on the H.T. side (voltage on L.T. side being over 250 volts) excluding furnace rectifier and flame proof transformers and parts of such transformers.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 722.1318(P) 722.1319(P). I.C.T. No. 72(39)	
	(13) Power transformers above 50,000 K.V.A and above 220 K.V. on the H.T. side, furnace rectifier and flame proof transformers, and parts of such transformers.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 722.1318(P), 722.1319(P). I.C.T. No. 72(d)(P), 72(3)(P). Nil duty for imports from Burma.	
	(14) Transformers [excluding those covered by sub-headings 85.01(12) and 85.04 (13) above] designed for use in the supply of electricity up to the consumer's switch-board when the in-put voltage is over 250, and parts of such transformers.	Revenue	40% (39% N)	..	..	R.I.T.C. 722.1301(P), 722.1302 to 722.1308, 722.1311 to 711.1317, 722.1318 (P), 722.1319 (P). I.C.T. No. 72(d) (P), 72 (3) (P). Nil duty for imports from Burma.	
	(15) Transformers, rectifiers up to 120 milliamperes and inductors for radios.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R.I.T.C. No. 722.1301 (P), 722.1319 (P), 722.1319(P). I.C.T. No. 73 (11) (P). Preferential margin reduced under GATT and rate bound at 50%. 20% duty for imports from Burma.	
	(16) Bakelite bell transformers specially designed for bell apparatus and other transformers not falling under sub-headings (12), (13), (14) and (15).	Revenue (Pr.)	..	D	..	R.I.T.C. No. 722.1301 (P), 722.1319 (P). I.C.T. No. 73 (P) (60% Sd, 50% Pl), 73 (2)(P) (60%). 10% duty for imports from Burma.	
	(17) Battery chargers which employ rotary converters if requiring less than 187 K.W., or which employ transformers.	Revenue (Pr.)	..	D	..	R.I.T.C. No. 722.1904 (P), 722.1909 (P), 722.1911 (P). I.C.T. No. 72 (6) (P) (60%), 73 (P) (60% Sd; 50% Pl). 10% duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85-01 (contd.)	(18) Static converters; rectifiers and rectifying apparatus designed to yield an output of more than 6½ K.W.	Revenue	40% (35% N)	...	...	R.I.T.C. No. 722.1902 (P), 722.1903 (P). I.C.T. No. 72 (c) (P). Nil duty for imports from Burma.
	(19) Other static converters, rectifiers and rectifying apparatus not falling within sub-heading (18).	Preferential Revenue	60%	50%	...	R.I.T.C. No. 722.1902 (P), 722.1903 (P). I.C.T. No. 73 (P). 10% duty for imports from Burma.
85-02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:—					
	(1) Not elsewhere specified.	Revenue (Pr)	.....	D.....	.....	R.I.T.C. No. 729.9101(P), 729.9102, I.C.T. No. 63(28) (P) (60%) 77(P) (60% Sd; 50% P), 72(3)(P) (40% Sty; 35% Eff). Nil duty for imports from Burma falling under I.C.T. No. 63(28) and 72(3); 10% duty for imports from Burma falling under I.C.T. No. 77.
	(2) Magnets for laboratory use.	Revenue	60% (25% N)	...	...	R.I.T.C. No. 729.9101(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
85-03	Primary cells and primary batteries:—					
	(1) Not elsewhere specified.	Revenue	60%	...	...	R.I.T.C. No. 729.1101 to 729.1102, 729.1103(P), 729.1109. I.C.T. No. 73(7)(b)(P).
	(2) Standard cells for laboratory work.	Revenue	60% (25% N)	...	...	R.I.T.C. No. 729.1103(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
85-04	Electric accumulators including accumulators for automobiles.					
	(1) Not elsewhere specified.	Revenue	D	...	...	R.I.T.C. No. 729.1201, 729. 1202(P), 729.1209, 729.1211 (P), 729.1219(P). I.C.T. No. 73(7)(a)(P), (40% Sty; 35% Eff), 73(7)(b) (60%).

Heading No	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remark
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85.04 (<i>co id.</i>)	(2) Accumulators for auto-mobiles.	Revenue	60%			R.I.T.C. No. 729.1202(P), 729.1211(P), 729.1219(P). I.C.T. No. 73(15). Preferential margin eliminated and rate bound under GATT.
85.05	Tools for working in the hand, with self-contained electric motor.					
	(1) All types, operated by not less than .187 K.W.	Revenue	40% (35% N)	..		R.I.T.C. No. 729.6001(P), 729.6009(P), 729.6011(P). I.C.T. No. 72(b)(P). Nil duty for imports from Burma.
	(2) All types, operated by less than .187 K.W.	Revenue	60%	..	..	R.I.T.C. No. 729.6001(P), 729.6009(P), 729.6011(P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma. Goods under S.H.'s (1) and (2) similar in nature. May be merged.
85.05.07	Electro-mechanical domestic appliances with self-contained electric motor; shavers and hair clippers, with self-contained electric motor:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 725.0311, 725.0312, 725.0319, 725.0321, 725.0322. I.C.T. No. 73(P). 10% duty for imports from Burma.
	(2) Electric fans viz. air circulators, portable blowers, ceiling fans, pedestal fans and table fans.	Preferential Revenue	100%	90%		R.I.T.C. No. 725.0301 to 725.0304, 725.0306. I.C.T. No. 73(18)(P). Goods under S.H.'s (1) and (2) similar in nature. May be merged (S.T.A.)
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)			R.I.T.C. No. 729.4101(P), to 729.4105(P), 729.4109(P). I.C.T. No. 72(3) (P). Nil duty for imports from Burma.
	(2) Starting and ignition equipment for aeroplane engines.	Revenue	40% (3% N)			R.I.T.C. No. 729.4101(P) to 729.4105(P), 729.4109(P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article.	Nature of duty.	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
85·08 (<i>con'd.</i>)	(3) Starting and ignition equipment for other aircraft engines not falling within sub-heading (2).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729·4101(P) to 729·4105(P), 729·4109(P). I.C.T. No. 76(P). Nil duty for imports from Burma.
	(4) Starting and ignition equipment for motor cycles, auto-cycles and motor scooters.	Preferential Revenue	60%	52½%	..	R.I.T.C. No. 729·4101(P) to 729·4105(P), 729·4109(P). I.C.T. No. 75(2)(P). 20% duty for imports from Burma.
	(5) Starting and ignition equipment for motor vehicles other than motor cycles, auto-cycles and motor scooters, provided that the parts are not also adapted for motor cars and are of United Kingdom origin.	Protective (Up to 31-12-67)	60% (52½%N)	..	..	R.I.T.C. No. 729·4101(P) to 729·4105(P), 729·4109(P). I.C.T. No. 75(11)(P), 75(12)(P) Preferential margin in respect of motor car parts eliminated under GATT.
	(6) Starting and ignition equipment for motor vehicles other than motor cycles, auto-cycles and motor scooters, not of British manufacture, and for motor cars, whether or not of British manufacture.	Protective (Upto 31-12-67)	60%	..	..	R.I.T.C. No. 729·4101(P) to 729·4105(P), 729·4109(P). I.C.T. No. 75(11)(P), 75(12)(P). Preferential margin in respect of motor car parts eliminated under GATT.
	(7) Sparking plugs for motor vehicles of 14 millimetres and 18 millimetres sizes, including resistor types but excluding integrally screened types, provided that they are not also adapted for motor cars and are of United Kingdom origin.	Revenue	100% (92½%N)	..	..	R.I.T.C. No. 729·4104(P). I.C.T. No. 75(16)(P). Preferential margin in respect of motor car parts eliminated under GATT.
	(8) Sparking plugs for motor vehicles of 14 millimetres and 18 millimetres sizes, including resistor types but excluding integrally screened types, not falling under sub-heading (7) above.	Revenue	100%	..	..	R.I.T.C. No. 729·4104 (P). I.C.T. No. 75(16)(P). Preferential margin in respect of motor car parts eliminated under GATT.
85·09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:—					
	(1) For motor vehicles, provided that the parts are not also adapted for motor cars and are of United Kingdom origin.	Protective (Up to 31-12-67)	60% (52½%N)	..	..	R.I.T.C. No. 729·4201(P) to 729·4204(P), 729·4209(P). I.C.T. No. 75(10)(P), 75(11)(P), 75(12)(P). Preferential margin in respect of motor car parts eliminated under GATT.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85.09 (<i>conid.</i>)	(2) Articles specified in sub-heading (1), if not of British manufacture; and for motor cars whether or not the articles are of British manufacture.	Protective (Upto 31.12.67)	60%	..	..	R.I.T.C. No. 729.4201 (P) to 729.4204 (P), 729.4209 (P), I.C.T. No. 75 (10) (P), 75 (11) (P), 75 (12) (P). Preferential margin in respect of motor car parts eliminated under GATT.
	(3) For motor cycles (including scooters) and auto-cycles.	Preferential Revenue	60%	52½%	..	R.I.T.C. No. 729.4202 (P), 729.4203 (P) 729.4209 (P). I.C.T. No. 75 (2) (P). 20% duty for imports from Burma.
	(4) For cycles.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 729.4202 (P), 729.4203 (P), 729.4209 (P). I.C.T. No. 75 (8) (P). 10% duty for imports from Burma.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 812.4202(P), 812.4303. I.C.T. No. 73 (P). 10% duty for imports from Burma. NOTE :—Miners' electric cap lamps fall within this heading. If approved, the concession of assessment at 35% Sd, 25% Pl accorded to non-electric miners' safety lamps falling under item 77 I.C.T. may be also extended to these miners' safety lamps.
	(2) Flash lights.	Revenue	100%	..	..	R.I.T.C. No. 812.4301, 812.4302. I.C.T. No. 73 (14) 10% duty for imports from Burma. Imports under S.H. (2) negligible. May be merged with S.H. (1) (S.T.A.).
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85·11 (contd.)	(1) Electric brazing and soldering machines (other than those for use in an industrial system); laboratory furnaces and ovens and others n.e.s.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729.9209 (P) 729.9231 (P), 729.9241 (P). I.C.T. No. 73 (P). 10 % duty for imports from Burma.
	(2) Electric welding machines for use in an industrial system, electrically operated oxy-acetylene cutting machines, blast furnaces and ovens for use in an industrial system; induction and dielectric heating equipment; also brazing and soldering machines for use in an industrial system.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729.9201, 729.9202, 729.9209 (P), 729.9211, 729.9212, 729.9219, 729.9221, 729.9222, 729.9229, 729.9231 (P), 729.9241 (P). I.C.T. No. 72 (b) (P), 72 (c) (P). Nil duty for imports from Burma.
85·12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 725.0501 to 725.0504, 725.0511, 725.0519. I.C.T. No. 73 (P). 10% duty for imports from Burma.
85·13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line system.)	Revenue	D			R.I.T.C. No. 724.9101 to 724.9103. I.C.T. No. 73 (2) (P) (60%), 73 (3) (40%). 10% duty for imports from Burma falling under I.C.T. No. 73 (2); nil duty for imports from Burma falling under I.C.T. No. 73 (3). 35% duty on mining telephones (flame proof) under item 73 (2) I.C.T. (Notification 141—dated the 17th October, 1964). 40% duty on 'Telegraphic instruments and apparatus and parts thereof imported by or under the orders of a Railway Administration' under item 73 (3) I.C.T. (Notification suggested).
85·14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:— (1) Not elsewhere specified.	Revenue (Pr.)	..	D	..	R.I.T.C. No. 724.9201, 724.9202, 724.9204 (P), 724.9209.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85.14 (contd.)						I.C.T. No. 73 (P) (60% Sd, 50% Pl.), 73 (2) (P) (60%). 10% duty for imports from Burma.
	(2) Loudspeakers and amplifiers for radios	Preferential Revenue	100% (50% N)	94% (44% N)	..	R.I.T.C. No. 724.9203, 724.9204 (P). I.C.T. No. 73 (11) (P). Preferential margin reduced under GATT and rate bound at 50%.
85.15	Radiotelegraphic and radio-telephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:—					
	(1) Apparatus for wireless reception incorporating in a single unit with transmitting apparatus ; radio telephonic transmission and reception apparatus other than for broadcast purposes ; also radio navigational aid apparatus and radio apparatus and radio remote control apparatus.	Revenue	60% (40% N)	..	..	R.I.T.C. No. 724.9901, 724.9903, 724.9904, 724.9911, 724.9913, 724.9914. I.C.T. No. 73 (2) (P). 10% duty for imports from Burma.
	(2) Radio broadcasting and television transmission apparatus and television cameras other than those falling within sub-heading 85.15 (1).	Preferential Revenue	40% (30% N)	30% (20% N)	..	R.I.T.C. No. 724.9902 (P). I.C.T. No. 73 (13) (P). Rate bound under GATT.
	(3) Component parts of goods falling within sub-heading (2) above.	Preferential Revenue	40%	30%	..	R.I.T.C. No. 724.9912 (P). I.C.T. No. 73 (13) (P).
	(4) Closed circuit television equipment	Revenue	60%	..	..	R.I.T.C. No. 724.9902 (P), 724.9912 (P). I.C.T. No. 73 (2) (P). 10% duty for imports from Burma.
	(5) Television broadcast receivers.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R.I.T.C. No. 724.1001, 724.1002 I.C.T. No. 73 (4) (P). Preferential margin reduced under GATT and rate bound at 50%. 20% duty for imports from Burma.
	(6) Radio broadcast receivers including components thereof not elsewhere specified.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R.I.T.C. No. 724.2002, 724.2003, 724.2009, 724.2011. I.C.T. No. 73 (4) (P), 73 (11) (P). Preferential margin reduced under GATT and rate bound at 50%. 20% for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	3	4	5	6	7	
85·15	(7) Combination radio phonograms.	Preferential Revenue	100% (54% N)	94% (48% N)	..	R. I. T. C. No. 724·2001· I. C. T. No. 73 (12). Preferential margin reduced under GATT and rate bound at 54%. 20% duty for imports from Burma. Goods under S. H.'s (4), and (7) similar in nature. may be merged (S.T.A.)
85·16	Electric traffic control equipment for railways, road or inland water-ways and equipment used for similar purposes in port installations or upon airfields:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729·9302. I.C.T. No. 73 (P). 10% duty for imports from Burma.
	(2) Electric traffic control equipment for railways.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 729·9301. I. C. T. No. 74(2)(P), 74(3) (P). Nil duty for imports from Burma. Goods under S. H.'s (1) and (2) are similar in nature. May be merged (S.T.A.)
85·17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85·09 or 85·16:—					
	(1) Not elsewhere specified.	Revenue (Pr)	..	(D)	..	R. I. T. C. No. 729·9401 (P), 729·9402, 729·9409, 729·9411 (P). I. C. T. No. 73 (P) (60% Sd; 50% P1), 73(2)(P) (60%). 10% duty for imports from Burma.
	(2) Fire alarms forming part of an industrial system.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 729·9401(P), 728·9411(P). I.C.T. No. 73(3)(P). Nil duty for imports from Burma.
85·18	Electrical capacitors (condensers) fixed or variable:—					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R. I. T. C. No. 729·9501 (P), 729·9509, 729·9511 (P). I.C.T. No. 73(2)(P). 10% duty for imports from Burma.
	(2) Capacitors which are component parts of wireless reception instruments.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R. I. T. C. No. 729·9501(P), 729·9511 (P). I.C.T. No. 73 (11) (P). Preferential margin reduced under GATT and rate bound at 50%.
	(3) Capacitors for use in electric power transmission lines for improvement of power factor and the like for power transmission.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729·9502, 729·9503, 729·9511 (P). I. C. T. No. 72 (3) (P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85·19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:—					
	(1) Not elsewhere specified	Preferential Revenue	60%	50%	..	R. I. T. C. No. 722·2102(P), 722·2104(P), 722·2106 (P), 722·2107 (P), 722·2111 (P) to 722·2115 (P), 722·2122 (P), 722·2129 (P), 722·2205, 722·2209, 722·2211, 722·2214 (P), 722·2219, 722·2221 (P), I.C.T. No. 73(P), 73(1) (P). 10% duty for imports from Burma.
	(2) Electrical brass lamp holders, excluding miniature brass lamp holders for use in automobiles; electrical accessories made of plastics, such as wall plugs, switches, ceiling roses and lamp-holders designed for use in circuits of less than ten amperes, and parts of such electrical accessories.	Preferential Revenue	100%	90%	.	R. I. T. C. No. 722·2213, 722·2214 (P), 722·2221(P). I.C.T. No. 73(16)(P), 73(17)(P).
	(3) Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, automatic voltage regulators, switchboards and control panels, all designed to be for use in circuits of not less than ten amperes and at a pressure exceeding 250 volts; and regulators for use with motors designed to consume not less than 187 watts.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 722·2101, 722·2102 (P), 722·2103, 722·2104 (P), 722·2105, 722·2106 (P), 722·2107 (P), 722·2108, 722·2111 (P), 722·2115 (P), 722·2122(P), 722·2129 (P). I. C. T. No 72 (d)(P), 72(3)(P). Nil duty for imports from Burma.
85·20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R. I. T. C. No. 729·2101, 729·2102, 729·2109 (P), 729·2202 (P), 729·2204, 729·2205, 729·2209(P), 729·2400.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
35·20 (contd.)						I. C. T. No. 60(2) (P), 35% duty on 'bulbs for safety mining lamps under item 60 (2) (Notification 115—dated the 21st April, 1963).
	(2) Electric filament lamps for torches or automobiles	Revenue	100% (50% N)	..	..	R. I. T. C. No. 729·2201 (P), 729·2203. I. C. T. No. 60(5). Rate bound under GATT. 20% duty for imports from Burma.
	(3) Infra-red and ultra-violet filament lamps for medical use.	Revenue	60% (20% N)	..	..	R. I. T. C. No. 729·2304 (P). I. C. T. No. 73 (9) (a) (P) Rate bound under GATT. 10% duty for imports from Burma.
	(4) Infra-red and ultra-violet filament lamps for use other than medical; arc lamps; electrically ignited photographic flash bulbs; neon flash lamps designed for scientific or electronic testing.	Preferential Revenue	60%	50%	..	R. I. T. C. No. 729·2109 (P), 729·2301 to 729·2303, 729·2304 (P). I.C.T. No. 73 (P). 10% duty for imports from Burma.
	(5) Standard lamps for photometry and unifilament lamps for scientific work.	Revenue	60% (25% N)	..	..	R. I. T. C. No. 729·2200(P). I. T. C. No. 77 (2) (P) Rate bound under GATT. 10% duty for imports from Burma.
85·21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezoelectric crystals:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R. I. T. C. No. 729·3009 (P). I. C. T. No. 73 (P). 10% duty for imports from Burma.
	(2) Electric valves, tubes and crystals specially designed for wireless transmission apparatus.	Preferential Revenue	40%	30%	..	R. I. T. C. No. 729·3302 I.C.T. No. 73(13) (P).
	(3) Rectifying valves for mercury arc rectifiers designed to yield an output of more than 6½ K. W.	Revenue	40% (35% N)	..	..	R. I. T. C. No. 729·3009 (P) I.C.T. No. 72(3)(P), 72(c)(P) Nil duty for imports from Burma.
	(4) Magnetrons, cathode-ray tubes and other valves, tubes and crystals which have been given a special shape and quality exclusively for use with radar; also television camera tubes.	Revenue	60% (40% N)	..	..	R. I. T. C. No. 729·3009 (P). I. C. T. No. 73(2)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85·21 (contd.)	(5) Electric valves specially designed for wireless reception instruments.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R.I.T.C. No. 729·3001. I.C.T. No. 73 (10) (P). Preferential margin reduced under GATT and rate bound at 50%. 20% duty for imports from Burma.
	(6) Transistors which are component parts of wireless reception instruments.	Preferential Revenue	100% (50% N)	94% (44% N)	..	R. I. T. C. No. 729·3009(P). I.C.T. No. 73 (11) (P) Preferential margin reduced under GATT and rate bound at 50%. 20% duty for imports from Burma.
85·22	Electrical goods and apparatus, not falling within other heading of this Chapter or within heading No. 83.07:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729·9900. I.C.T. No. 73 (P). 10% duty for imports from Burma
	(2) Industrial charged particle accelerators.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729·7001 (P), 729·7002 (P). I.C.T. No. 72 (c) (P), 72(3)(P). Nil duty for imports from Burma.
	(3) Fundamental elementary particle accelerators such as are normally used for scientific research purposes.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 729·7001 (P), 729·7002 (P). I.C.T. No. 77 (2) (a) (P). Rate bound under GATT. 10% duty for imports from Burma. Goods under S.H.'s (2) and (3) similar in nature. May be merged (S.T.A.)
85·23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:—					
	(1) Not elsewhere specified.	Revenue (Pr)	—————	D	—————	R. I. T. C. No. 723·1101, 723·1109, 723·1111 (P) to 723·1113 (P), 723·1119 (P), 723·1201 (P), 723·1209 (P), 723·1211, 723·1219, 723·1212 (P), 723·1213 to 723·1214, 723·1215 (P). I. C. T. No. 73 (6) (60%), 73 (1) (P) (60% Sd; 50% Pl). Nil duty for imports from Burma falling under I. C. T. No. 73 (6) ; 10% duty for imports from Burma falling under I. C. T. No. 73 (1).
	(2) Insulated wires, cables, bars and strips (other than copper wires, cables, bars and strips, insulated with plastics or rubber) no core of which other than one specially designed as a pilot core has a sectional area of less than 8·0645 square millimetres.	Revenue	40% (35% N)	..	—	R. I. T. C. No. 723·1111 (P) to 723·1113 (P), 723·1119 (P), 723·1201 (P), 723·1209 (P), 723·1212 (P), 723·1215 (P), 723·1216, 723·1219 I. C. T. No. 72 (e) (P). Nil duty for imports from Burma

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Cod
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
85.23 (contd.)						Note : Having regard to the advice of the DGTD and ISI, it is suggested that the basis of demarcation (between cables designed for industrial and for non-industrial use) may be sectional area of the conductor, and not the core as at present. Specific cross-sectional areas for different conductors may be decided by Government on the basis of technical advice.	
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:—						
	(1) Not elsewhere specified, including carbon welding electrodes.	Revenue	60%			R. I. T. C. No. 729.9609. I. C. T. No. 87 (P). 10% duty for imports from Burma.	
	(2) Arc lamp and other electric carbons including carbon blocks, plates and bars.	Revenue	40% (20% N)			R. I. T. C. No. 729.9601 to 729.9603. I. C. T. No. (73) (8) Rate bound under GATT. 10% duty for imports from Burma.	
	(3) Carbon brushes which are component parts of generators or motors.	Revenue	D			R. I. T. C. No. 729.9604 (P). I. C. T. No. 72 (3) (P), (40% Sty; 35% Eff), 72 (6) (P) (60%) 72 (14) (b) (P) (40% Sty; 35% Eff), 72(14)(c)(60%) Nil duty for imports from Burma falling under I. C. T. No. 72 (3) and 72 (14) (b): 10% duty for imports from Burma falling under I. C. T. No. 72 (6).	
	(4) Carbon (including graphite) furnace electrodes and nipples therefor; unmachined graphite electrodes; carbon electrodes for electrolyzers.	Revenue	D			R. I. T. C. No. 729.9605 R. 729.9606. I. C. T. No. 72 (3) (P) (40% Sty; 35% Eff), 72 (3) (P) (40% Sty; 35% Eff), 87 (P) (60% Sty; 35% Eff). Nil duty for imports from Burma falling under I. C. T. No. 72 (c) and 72 (3); 10% duty for imports from Burma falling under No. 87.	
85.25	Insulators of any material:—						
	(1) Not elsewhere specified.	Revenue (Pr.)	..	D	..	R.I.T.C. No. 723.2141, 723.2151 (P). I.C.T. No. 73 (P), (60% Sd 50% Pl), 73 (5) (P) (60%), 10% duty for imports from Burma.	
	(1) Insulators adapted for industrial electrical power transmission system.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 723.2101, 723.2102, 723.2111 to 723.2115, 723.2121 to 723.2124, 723.2131, 723.2151 (P). I.C.T. No. 72 (e) (P), 72 (3) (P). Nil duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No 723.2209 (P), 723.2211 (P) I.C.T. No 73 (P) 10% duty for imports from Burma.
	(2) Porcelain bushings forming part of power and distribution transformers upto 50,000 K.V.A. and upto 220 K.V. on the H.T. side (voltage on L.T. side being over 250) excluding furnace rectifier and flameproof transformers.	Revenue	40% (35% N)	..	..	R.I.T.C. No 723.2201 (P), to 723.2204 (P) I.C.T. No 72 (39) (P)
	(3) Porcelain bushings forming part of power transformers above 50,000 K.V.A. and 220 K.V. on the H.T. side, furnace rectifier and flameproof transformers.	Revenue	40% (35% N)	..	..	R.I.T.C. No 723.2204 (P), I.C.T. No. 72 (3) (P). Nil duty for imports from Burma.
	(4) Other porcelain bushings and parts of electrical control gear and transmission gear for industrial purposes.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 723.2201 (P), to 723.2204 (P), 723.2209 (P), 723.2211 (P). I.C.T. No. 72 (3) (P). Nil duty for imports from Burma.
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 723.2300. I.C.T. No. 73 (19) (P).
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729.9800(P). I.C.T. No. 73(P). 10% duty for imports from Burma.
	(2) If adapted for machinery operated by not less than 187 K.W.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729.9800 (P). I.C.T. No. 72(b)(P). Nil duty for imports from Burma.
	(3) If adapted for machinery operated by less than 187 K.W. or manually operated.	Revenue	60%	..	..	R.I.T.C. No. 729.9800 (P). I.C.T. No. 72(6)(P). 10% duty for imports from Burma. Goods under S.H.'s (2)&(3) similar in nature. May be merged.

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THERE OF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT.

Notes.

1. This Section does not cover articles falling within heading No. 97·01/08.
2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84·64);
 - (b) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39·07);
 - (c) Articles falling within Chapter 82 (tools) ;
 - (d) Articles falling within heading No. 83·10/14;
 - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84·01 to 84·59, 84·61 or 84·62 and parts of engines and motors falling within heading No. 84·63;
 - (f) Electrical machinery and equipment (Chapter 85);
 - (g) Articles falling within Chapter 90;
 - (h) Clocks (Chapter 91);
 - (i) Arms (Chapter 93);
 - (k) Brushes of a kind used as parts of vehicles (heading No. 96·01/04).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. An incomplete or unfinished article of this Section is to be classified in accordance with Interpretative Rules No. 7 and 8.
6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified in accordance with Interpretative Rules No. 7 and 8) imported unassembled is to be classified as an assembled article of the corresponding kind.

CHAPTER 86

Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered).

N tes.

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood (heading No. 44·06/13) or of concrete (heading No. 68·09/12);
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73·16; or
- (c) Electrically powered signalling apparatus falling within heading No. 85·16.

2. Heading No. 86·09 is to be taken to apply, *inter alia*, to :

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes and bogies ;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; coupling gear and corridor connections ;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86·10 is to be taken to apply, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges ;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
86·01	Steam rail locomotives and tenders.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·1000. I.C.T. No. 72(a)(P). Nil duty for imports from Burma.
86·02	Electric rail locomotives, battery operated or powered from an external source of electricity.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·2000. I.C.T. No. 72(a)(P). Nil duty for imports from Burma.
86·03	Other rail locomotives :—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·3000 (P). I.C.T. No. 72(a)(P). Nil duty for imports from Burma.
	(2) Diesel locomotives	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·3000 (P). I.C.T. No. 72(a)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
86·04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·4000. I.C.T. No. 74(1)(P), 74(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 74(1); nil duty for imports from Burma falling under I.C.T. No. 74(2).
86·05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·5000. I.C.T. No. 74(1)(P), 74(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 74(1); nil duty for imports from Burma falling under I.C.T. No. 74(2).
86·06	Railway and tramway rolling-stock, the following : work-shops, cranes and other service vehicles.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·6100. I.C.T. No. 74(1)(P), 74(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 74(1); nil duty for imports from Burma falling under I.C.T. No. 74(2).
86·07	Railway and tramway goods vans, goods wagons and trucks, including ingot mine cars for use on rail tracks:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·6200(P). I.C.T. No. 72(c)(P), 74(1)(P) 74(2)(P). 10% duty for imports from Burma falling under I.C.T. No. 74(1); nil duty for imports from Burma falling under I.C.T. No. 72(c) and 74(2).
	(2) The following articles if of British manufacture, namely : coal tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel, and component parts thereof made of iron or steel.	Revenue	30% (25% N)	..	..	R.I.T.C. No. 731·6200(P). I.C.T. No. 74(a) Nil duty for imports from Burma.
	(3) Articles specified in sub-heading (2), if not of British manufacture.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731·6200(P). I.C.T. No. 74(b). Nil duty for imports from Burma.
86·08	Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship.	Revenue	D	..	..	R.I.T.C. No. 731·6300. I.C.T. No. 63(28)(P)(60%), 71(b) (P) (100%), 87(P) (60%).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
(86.03 contd.)						Nil duty for imports from Burma falling under I.C.T. No. 63(28); 10% duty for imports from Burma falling under I.C.T. No. 71(b) and 87.
86.09	Parts of railway and tramway locomotives and rolling stock.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 731.7001 to 731.7006, 731.7009, 731.7011. I.C.T. No. 72(3)(P), 74(1)(P) 74(3)(P). Nil duty for imports from Burma falling under I.C.T. No. 72(3) and 74(3); 10% duty for imports from Burma falling under I.C.T. No. 74(1).
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment:—					
	(1) Not elsewhere specified.	Revenue	Do.	..	..	R.I.T.C. No. 719.6601, 719.6603(P). I.C.T. No. 63(22)(P) (40%), 63(23)(P) (40%), 74(2)(P) (40% Sty; 35% Eff.), 74(3) (P) (40% Sty; 35% Eff.). Nil duty for imports from Burma.
	(2) Mechanical equipment, not electrically powered, for signalling to or controlling road or other vehicles, ships or aircraft and parts of such fixtures, fittings or equipment.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 719.6602, 719.6603(P). I.C.T. No. 77(P). 10% duty for imports from Burma.

CHAPTER 87

Vehicles, other than railway or tramway rolling-stock and parts thereof.

Notes

The headings of this Chapter are to be taken not to apply to railway or tramway rolling stock designed solely for running on rails

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87·02 and not within heading No. 87·04.

3. Headings Nos. 87·10 and 87·13/14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles (i.e. so as to be driven through foot pedals connected by a chain to the rear wheel). Such children's cycles are to be treated as falling within heading No. 97·01/08.

4. In regard to Special Purpose Vehicles mentioned in Sub-heading 87·03(4), namely mobile derricks, mobile generator sets, mobile concrete mixers, mobile bitumen distributors, workshop vans and the like, imported as one unit, the vehicle portion and the non-vehicle portion will nevertheless be assessed separately at the appropriate rates under the respective sub-headings applicable to them, the vehicle portion being assessed under sub-heading 87·03(4) and the non-vehicle portion under one of the sub-headings 87·03(5) to 87·03(7), as the case may be.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks.	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
87·01	Tractors (other than those falling within heading No. 87·07), whether or not fitted with power take-offs, winches or pulleys: — (1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 712·5001 to 712·5003, 712·5009(P). I.C.T. No. 72(a)(P). Nil duty on tractors of over 50 Draw Bar Horse Power (i.e. 37·3 K.W.) for use in agriculture (Notification 2 dated the 5th January, 1963) Nil duty on agricultural tractors bound under GATT. Nil duty for imports from Burma.	
	(2) Tractors of Draw Bar Horse Power 50 (i.e. 37·3 K.W.) and below, whether or not fitted with power take-offs, winches or pulleys.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 712·5009 (P). I.C.T. No. 72(a)(P). Nil duty bound under GATT. Nil duty for imports from Burma.	
	(3) Tractors for towing aircraft and the like, including mechanical horses.	Revenue	60%	..	..	R.I.T.C. No. 712·5009(P), 732·5000. I.C.T. No. 75(P). 10% duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
7.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):—					
	(1) Not elsewhere specified, including motor vans and motor lorries imported completely assembled.	Revenue	60%	..	..	R. I. T.C. No. 732. 3101(P), 732. 3102(P). I.C.T. No. 75(P). 10% duty for imports from Burma Please see exemption note under S.H. (3).
	(2) Motor cars imported completely assembled.	Preferential Revenue.	15.3% (60% N).	..	..	R.I.T.C. No. 731.1101, 732. 1102, 732.1103. I.C.T. No. 75(1). Preferential margin under GATT eliminated. 20% duty for imports from Burma. Please see exemption note under S.H. (3).
	(3) Motor omnibuses imported completely assembled.	Preferential Revenue.	60%	52½%		R.I.T.C. No. 732.2000. I.C.T. No. 75(3). 5% duty for imports from Burma. Nil duty on vehicles and specified components covered by Sub-headings (1), (2) and (3) subject to specified conditions under Customs, Convention on the Temporary Importation of Private Road Vehicles (Notification 224-dated 3rd August, 1958, as subsequently amended by Notification 143 dt. the 26th December, 1961).
	(4) Shuttle cars (Vehicles with tyres).	Revenue	40% (35% N)			R.I.T.C. No. 732.3101(P), 732. 3102(P). I.C.T. No. 72(c)(P). Nil duty for imports from Burma.
17.03	Special purpose motor lorries and vans (such as break-down lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:—					
	(1) Other special purpose motor lorries and vans including road sweeper lorries, mobile trucks, travelling libraries, snow ploughs, search-light lorries and the like.	Revenue	60%	..	..	R.I.T.C. No. 732.4009(P). I.C.T. No. 75(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
87.03 (contd.)	(2) Fire engines	Revenue	40% (35% N)	..	..	R.I.T.C. No. 732.4001. I.C.T. No. 72(a)(P). Nil duty for imports from Burma.
	(3) Crane lorries having a carriage which forms an integral part of the frame.	Revenue	60% (35% N)	..	..	R.I.T.C. No. 732.4009(P). I.C.T. No. 75(P). 10% duty for imports from Burma. Goods under S.H.'s. (2) and (3) similar in nature, May be merged,
	(4) Vehicle portion only of lorries or vans with mounted units e. g. mobile derricks, mobile generator sets, mobile concrete mixers, mobile bitumen distributors, workshop vans and the like.	Revenue	60%	..	..	R.I.T.C. No. 732.4009(P). I.C.T. No. 75(P), 10% duty for imports from Burma,
	(5) Non-vehicle portion of mobile generator sets, mobile derricks, mobile concrete mixers and the like.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 732.4009(P). I.C.T. No. 72(a)(P), 72(b)(P). Nil duty for imports from Burma.
	(6) Non-vehicle portion of mobile bitumen distributors and the like.	Preferential Revenue.	60%	50%	..	R.I.T.C. No. 732.4009(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(7) Non-vehicle portion of workshop vans.	Revenue (Pr.)	The rate applicable to the individual appliances fitted in the vans.		..	R.I.T.C. No. 732.4009(P). I.C.T. No: Various. To rationalise assessment, S. H.'s (4), (5), (6) and (7) may be merged. (S.T.A.) Consequently, if this is done, Note 4 to Chapter 87 may be deleted.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :—					
	(1) Other chassis fitted with engines, for motor vehicles.	Protective (Upto 31-12-67).	60%	..	..	R.I.T.C. No. 732.6000, 732.7001(P), 732.7009(P). I.C.T. No. 75(9)(P)(60%), 75(10)(P)(60%), 75(11)(P)(60%), 75(12)(P)(60%), 75(12A)(P)(60%), 75(14)(P)(60%), 75(16)(P)(100%), 75(18)(b)(ii)(P)(60%). Preferential margin in respect of motor car parts eliminated under GATT. Note. In terms of the Note to item 75(3) I.C.T. a complete chassis at present would be assessed under the various

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
87·04 (contd.)						items specified above. As this would be inconvenient, a single sub-heading has been provided for the entire assembly although (a) item 75(16) has a different rate of duty from the rest; (b) items 75(15), 75(16) and 75(18)(b)(ii) are revenue items. The value of articles covered by these 3 items as compared to the value of the complete chassis would be small.
	(2) Chassis for tractors covered by sub-headings 87·01(1) and 87·01(2).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 732·7001(P), I.C.T. No. 72(3)(P). Nil duty on parts of tractors for use in agriculture (Notification 2 dt. the 5th January, 1963). Nil duty on parts of agricultural tractors bound under GATT. Nil duty for imports from Burma.
	(3) Chassis for motor vehicles falling within headings 87·01(3), 87·02(1), 87·02(3), 87·02(4), 87·03(1), 87·03(2), 87·03(3) and 87·03(4) and of United Kingdom origin.	Protective (Upto 31-12-67)	60% (52½% N)	..	..	R.I.T.C. No. 732·7001(P), 732·7009(P). I.C.T. No. 75(9)(P) to 75(12)(P), 75(12A)(P), 75(14)(P)(all 60%), 75(16)(P)(100%), 75(18)(b)(ii)(P)(60%). NOTE:—Please see note under S.H. (1) above.
87·05	Bodies (including cabs), for the motor vehicles falling within heading No. 87·01, 87·02 or 87·03:—					
	(1) Bodies for motor vehicles not elsewhere specified.	Protective (Upto 31-12-67).	60%	..	..	R.I.T.C. No. 732·8101(P), 732·8102(P). I.C.T. No. 75(9)(P), 75(10)(P), 75(11)(P), 75(12)(P). Preferential margin in respect of motor car parts eliminated under GATT.
	(2) Bodies for tractors covered by sub-headings 87·01(1) and 87·01(2).	Revenue	40% (35% N)	..	..	R.I.T.C. No. 732·8101(P), 732·8102(P). I.C.T. No. 72(3)(P). Nil duty on parts of tractors for use in agriculture (Notification 2 dated the 5th January 1963). Nil duty on agricultural tractor parts bound under GATT. Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
87·05 (contd.)	(3) Bodies for motor vehicles falling within headings 87·01(3), 87·02(1), 87·02(3), 87·02(4), 87·03(1), 87·03(2), 87·03(3) and 87·03(4) and of United Kingdom origin.	Protective (Upto 31-12-67).	60% (52½% N)			R.I.T.C. No. 732·8101(P) 732·8102(P). I.C.T. No. 75(9)(P), 75(10)(P), 75(11)(P), 75(12)(P).
87·06	Parts and accessories of the motor vehicles falling within headings No. 87·01, 87·02 or 87·03 :—					
	(1) Other parts for motor vehicles not elsewhere specified	Protective (Upto 31-12-67)	60%			R.I.T.C. No. 732·8901 (P), 732·8902 (P), 732·8903 (P). I.C.T. No. 75(9) (P), 75 (10) (P), 75 (11)(P), 75(12)(P), 75 (14)(P). Preferential margin in respect of motor car parts eliminated under GATT.
	(2) Parts for tractors covered by sub-heading 87·01 (1) and 87·01 (2).	Revenue	40% (35%N)			R.I.T.C. No. 732·8901 (P). I.C.T. No. 72 (3) (P). Nil duty on parts of tractors for use in agriculture (Notification 2 dated the 5th January 1963). Nil duty on agricultural tractor parts bound under GATT. Nil duty for imports from Burma.
	(3) Parts for motor vehicles falling within Sub-headings 87·01 (3), 87·02 (1), 87·02(3), 87·02 (4), 87·03 (1), 87·03(2), 87·03(3) and 87·03 (4) provided that the parts are not also adapted for motor cars and are of United Kingdom origin.	Protective (Upto 31-12-67).	60% (52½% N)			R.I.T.C. No. 732·8901 (P), 732·8902 (P), 732·8903 (P). I.C.T. No. 75 (9) (P), 75 (10)(P), 75 (11) (P), 75 (12) (P).
87·07	Works trucks, mechanically propelled (including battery operated) of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors :—					
	(1) Parts of the above trucks and tractors, not falling within sub-heading (2);	Protective (Upto 31-12-67).	60%			R.I.T.C. No. 719·3211 (P). I.C.T. No. 75 (9) (P), 75 (10)(P), 75 (11) (P), 75 (12) (P). Preferential margin in respect of motor car parts eliminated under GATT.

Heading No	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
87.07 (contd.)	(2) Parts of the above trucks and tractors, provided that the parts are not also adapted for motor cars and are of United Kingdom origin.	Protective (Upto 31-12-67).	60% (52½% N)	..	..	R.I.T.C. No. 719.3211 (P). I.C.T. No. 75 (9) (P), 75 (10)(P), 75 (11) (P), 75 (12) (P).
	(3) Other complete vehicles.	Revenue	60%	..	..	R.I.T.C. No. 719.3209 (P). I.C.T. No. 75 (P). 10% duty for imports from Burma.
	(4) Fork-lift trucks ; elevating platform trucks with platform elevation not exceeding 30 centimetres.	Revenue	60% (35% N)	..	..	R.I.T.C. No. 719.3201, 719.3209 (P). I.C.T. No. 75 (P). 10% duty for imports from Burma.
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Revenue	100%	..	..	R.I.T.C. No. 951.0100. I.C.T. No. 80 (P). 20% duty for imports from Burma. These goods, when imported into India by the Govt. of India or a State Govt. or shipped on the order of a department of Govt. of India or State Govt. and appropriated to such order at the time of shipment are exempt from payment of customs duty (Notification 145 dated the 10th May, 1958).
87.09	Motor cycles (including scooters), auto cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds.	Preferential Revenue	60%	52½%	..	R.I.T.C. No. 732.9101 to 732.9104, 732.9109. I.C.T. No. 75(2)(P). 20% duty for imports from Burma. Nil duty on vehicles and specified components subject to specified conditions under Customs Convention on the Temporary Importation of Private Road Vehicles. (Notification 224 dated the 3rd August, 1958).
87.10	Cycles (including delivery tricycles) not motorised:—					
	(1) Not elsewhere specified	Preferential Revenue	100%	90%	..	R.I.T.C. No. 733.1101, 733.1109(P). I.C.T. No. 75(5)(P). 10% duty for imports from Burma.
	(2) Tricycles designed for use by cripples and disabled persons.	Preferential Revenue	100% (35% N)	90% (25% N)	..	R.I.T.C. No. 733.1109(P). I.C.T. No. 75(5)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	UK	Other Preferential Areas	
1	2	3	4	5	6	7
87·11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not).	Revenue	60%	..	..	R.I.T.C. No. 733·4000. I.C.T. No. 75(P). 10% duty for imports from Burma.
87·12	Parts and accessories of articles falling within headings No. 87·09, 87·10 or 87·11.					
	(1) Parts and accessories suitable for use solely with the articles falling within heading No. 87·09.	Preferential Revenue	60%	52½%	..	R.I.T.C. No. 732·9200. I.C.T. No. 75(2)(P). 20% duty for imports from Burma. Nil duty on vehicles and specified components subject to specified conditions under Customs Convention on the Temporary Importation of Private Road Vehicles. (Notification 224-dated the 3rd August, 1958).
	(2) Parts and accessories of articles falling within heading No. 87·10.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 733·1202 to 733·1206, 733·1209, 733·1211. I.C.T. No. 75(6), 75(7), 75(8)(P) 10% duty for imports from Burma.
	(3) Parts and accessories of articles falling within heading No. 87·11.	Revenue	60%	..	..	R.I.T.C. No. 733·1212. I.C.T. No. 75(P). 10% duty for imports from Burma.
87·13/14	Other vehicles (including trailers, baby carriages and invalid carriages), not mechanically propelled, and parts thereof.	Revenue	60%	..	..	R.I.T.C. No. 894·1001, 894·1002, 733·3001, 733·3009, 733·3011. I.C.T. No. 75(P), 75(4)(P). 10% duty for imports from Burma.

CHAPTER 88

Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.

Note

The term 'aeroplanes' used in sub-headings 88·02(2), 88·03(2) and elsewhere in the Schedule means flying machines which are heavier-than-air and are mechanically propelled, including those with jet propulsion, but excluding gyroplanes, helicopters and ornithopters. Landplanes, seaplanes and amphibians are covered by the term 'aeroplanes'.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
88·01	Balloons (excluding toy balloons) and airships:—					
	(1) Balloons	Preferential Revenue	60%	50%	..	R.I.T.C. No. 734·9100(P). I.C.T.No. 77(P). 10% duty for imports from Burma.
	(2) Airships	Revenue	40% (35% N)	..	..	R.I.T.C. No. 734·9100(P) I.C.T. No. 76(P). Nil duty for imports from Burma.
88·02	Flying machines, gliders and kites, rotochutes:—					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 734·1003, 734·1009 (P). I.C.T.No. 76(P). Nil duty for imports from Burma.
	(2) Aeroplanes	Revenue	40% (3% N)	..	..	R.I.T.C. No. 734·1001 I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Gliders, kites and rotochutes	Preferential Revenue.	60%	50%	..	R.I.T.C. No. 734·1009(P). I.C.T. No. 73(P), 77(P) 10% duty for imports from Burma.
88·03	Parts of goods falling within heading No. 88·01 or 88·02					
	(1) Not elsewhere specified	Revenue	40% (35% N)	..	..	R.I.T.C. No. 734·9202(P). I.C.T. No. 76(P). Nil duty for imports from Burma.

ARTER 89

Ships, boats and floating structures

Note

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified within heading No. 89-01/02.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
89-01/02	Ships, boats and other vessels not falling within any of the subsequent headings of this Chapter :—					
	(1) Not elsewhere specified,	Revenue	40% (35% N)	..	..	R.I.T.C. No. 735-3101(P), 735-3102(P), 735-3103, 735-3104(P), 735-3109(P), 735-9100, I.C.T. No. 76(1)(P). Nil duty for imports from Burma.
	(2) Ocean going vessels (other than those imported to be broken up) including warships of all kinds.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 735-1000, 735-3104(P), 735-3109(P). I.C.T. No. 76 (1)(P). Nil duty for imports from Burma.
	(3) Life boats (other than those imported to be broken up).	Revenue	60%	..	..	R.I.T.C. No. 735-3101(P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(4) Dinghies (other than those imported to be broken up)	Preferential Revenue	60%	50%	..	R.I.T.C. No. 735-3101(P). I.C.T. No. 77(P). 10% duty for imports from Burma.
	(5) Yachts and other vessels and craft designed for sport or pleasure.	Revenue	100%	..	..	R.I.T.C. No. 735-3101(P) 735-3102(P). I.C.T. No. 84(a)(P). 10% duty for imports from Burma.
	(6) Fishing trawlers, whether or not fitted with fishing or refrigerating equipment.	Revenue	40% (Nil N)	..	..	R.I.T.C. No. 735-3104(P), 735-3109(P). I.C.T. No. 76(1)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
89·03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:—					
	(1) Not elsewhere specified.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 735·9201, 735·9209(P). I.C.T. No. 72(a)(P), 76(1)(P), 76(2). Nil duty for imports from Burma falling under I.C.T. No. 72(a) and 76(1).
	(2) Fire floats, floating docks and floating cranes.	Revenue (Pr)	..	D	..	R.I.T.C. No. 735·9209(P). I.C.T. No. 63(28)(P) (60%), 72(a)(P) (40% Sd; 35% Eff), 77(P) (60% Sd, 50% PI). Nil duty for imports from Burma falling under I.C.T. No. 63 (28) and 72(a); 10% duty for imports from Burma falling under I.C.T. No. 77.
89·04	Ships, boats and other vessels for breaking up :—					
	(1) Not elsewhere specified.	Revenue	60%	.	..	R.I.T.C. No. 735·8000(P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(2) Ocean going vessels imported to be broken up.	Revenue	60% (40% N)	..	.	R.I.T.C. No. 735·8000(P). I.C.T. No. 87(P) read with 76(1)(P). 10% duty for imports from Burma. Imports under S.H. (1) negligible. S.H. (1) may be merged with S.H. (2).
89·05	Floating structures other than vessels (for example cofferdams, landing stages, buoys and beacons).	Revenue (Pr)	..	D	.	R.I.T.C. No. 735·9500. I.C.T. No. 63(28) (P) (60%), 77(P) (60% Sd, 50% PI), 87(P) (60%). Nil duty for imports from Burma, falling under I.C.T. No. 63(28); 10% duty for imports from Burma falling under I.C.T. No. 77 and 87.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF.

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.

Notes.

1. This Chapter does not cover :
 - (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40·14, of leather, or of composition leather, falling within heading No. 42·04, or of textile material (heading No. 59·17);
 - (b) Refractory goods of heading No. 69·03; laboratory, chemical or industrial wares of heading No. 69·09;
 - (c) Glass mirrors, not optically worked, falling within heading No. 70·09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83·10/14 or Chapter 71;
 - (d) Goods falling within heading No. 70·01/08, 70·10/13, 70·14, 70·15, 70·17 or 70·18;
 - (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39·07);
 - (f) Pumps incorporating measuring devices, of heading No. 84·10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84·20); lifting and handling machinery of heading No. 84·22; fittings for adjusting work or tools on machines, of heading No. 84·48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84·61;
 - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85·09, and radio navigational aid or radar apparatus of heading No. 85·15;
 - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92·11/13); magnetic sound-heads (heading No. 92·11/13);
 - (i) Articles of Chapter 97; or
 - (k) Capacity measures, which are to be classified according to the material of which they are made.
2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified in accordance with Interpretative Rules No. 7 and 8.
3. Subject to Notes 1 and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:
 - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90·01/02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84·65 and 85·28) are to be classified in that heading;
 - (b) Other parts or accessories are to be classified in heading No. 90·29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
4. Heading No. 90·05/06 is to be taken not to apply to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90·13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90·13 and in heading No. 90·16, are to be classified in heading No. 90·16.
6. Heading No. 90·28 is to be taken to apply, and apply only, to :
 - (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90·14, 90·15, 90·16, 90·22, 90·23, 90·24, 90·25 or 90·27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities, the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
7. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
90-01/02	Lenses, prisms, mirrors, and other optical elements of any material, mounted or unmounted (but excluding such elements of glass not optically worked) being parts of or fittings for scientific or optical or other instruments, apparatus or appliances; sheets or plates of polarising material:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861-1201(P), 861-1209(P). I.C.T. No. 77(P). 10% duty for imports from Burma.
	(2) Component parts of optical instruments, apparatus or appliances.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 861-1100(P), 861-1209(P). I.C.T. No. 77(4)(P). 10% duty for imports from Burma.
	(3) Component parts of scientific instruments, apparatus or appliances.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 861-1100(P), 861-1209(P). I.C.T. No. 77(2)(P). 10% duty for imports from Burma.
	(4) Sheets or plates of polarising material.	Revenue	60%	..	..	R.I.T.C. No. 861-1100(P). I.C.T. No. 87(P). 10% duty for imports from Burma.
	(5) Colour filters of all types including all photographic filters and filters for traffic lights.	Preferential Revenue		D		R.I.T.C. No. 861-1100(P). I.C.T. No. 73(P)(60% Sd, 50% P1), 77(P)(60% Sd, 50 P1), 77(5)(P)(100% Sd, 90% P1). 10% duty for imports from Burma.
	(6) Photographic lenses	Preferential Revenue	100%	90%	..	R.I.T.C. No. 861-1201(P). I.T.C. No. 77(5)(P). 10% duty for imports from Burma.
90-03/04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other; also frames and					

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
90·03/04	mountings and parts thereof— <i>contd.</i>	Revenue	100%			R.I.T.C. No. 861·2101, 861·2109, 861·2111, 861·2201, 861·2209. I.C.T. No. 61(4)(P)(100%), 61(6)(P)(100%), 61(8)(P)(100%), 77(4)(P)(60% Sty, 20% Eff), 77(6)(P)(100%), 77(7)(P)(100%). 20% duty on 'pince-nez and lorgnettes bound under GATT. 20% duty for imports from Burma falling under I.C.T. No. 61(4), 61(6), 61(8); 10% duty for imports from Burma falling under I.C.T. No. 77(4). 20% duty on 'pince-nez and lorgnettes, also mountings and parts thereof' under item 77(4) (Notification suggested).
90·05/06	Refracting telescopes (monocular and binocular) refracting or not; astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes) and mountings therefor, but not including instruments for radio astronomy.	Revenue	60% (20% N)			R.I.T.C. No. 861·3100, 861·3201, 861·3209. I.C.T. No. 77(4)(P). Rate bound under GATT. 10% duty for imports from Burma.
90·07	Photographic cameras; photographic flashlight apparatus:—					
	(1) Not elsewhere specified.	Preferential Revenue	100%	90%		R.I.T.C. No. 861·4001(P), 861·4009(P), 861·4011. I.C.T. No. 77(5)(P). 50% duty on cameras for taking films, imported by foreign film units (Notification 210 dated the 7th Sept. 1963). 10% duty for imports from Burma.
	(2) Standard precision process cameras for preparing process and photolitho-blocks, and parts of such cameras.	Preferential Revenue	100% (35% N)	90% (25% N)		R.I.T.C. No. 861·4001(P), 861·4009(P). I.C.T. No. 77(5)(P). 10% duty for imports from Burma.
90·08	Cinematographic equipment viz. cameras, projectors, sound recorders and sound reproducers; any combination of these articles:—					
	(1) Not elsewhere specified.	Revenue	40% (10% N)			R.I.T.C. No. 861·5002(P), 861·5003, 861·5011(P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty		Other Preferential Areas	Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.		
1	2	3	4	5	6	7
90·08 conid						I.C.T.No.72(16)(P), 72(22)(P). Rate bound under GATT.. Nil duty for imports from Burma.
	(2) Cinema sound projectors of 16millimetres and below.	Revenue	60% (35% N)	..	..	R.I.T.C. No. 861·5002(P), 861·5011(P). I.C.T. No. 72(6)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Cinema silent projectors of 16millimetres and below.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·5002(P), 861·5021(P). I.C.T. No. 73(P). 10% duty for imports from Burma.
	(4) Any combination [other than sound projectors falling within sub-headings (1) and (2)] of two or more of the following articles viz. cinematographic cameras, projectors, sound recorders and sound reproducers.	Revenue (Pr.)		D		R.I.T.C. No. 861·5009, 861·5011(P). I.C.T. No. 72(6)(P) (60%), 72(16)(P)(40% Sty, 10% Eff), 72(22)(P) (40% Sty, 10% Eff), 73(P) (60% Sd, 50% Pl), 77(5)(P) (100% Sd, 90% Pl). 10% duty on "Cinema projecting apparatus and sound recording apparatus for the production of cinema film" bound under GATT. Nil duty for imports from Burma falling under I.C.T. No. 72(16) and 72(22); 10% duty for imports from Burma falling under I.C.T. No. 72(6), 73 and 77(5).
	(5) 16millimetres, 35millimetres and 70millimetres cinematographic cameras operated by power.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 861·5001(P), 861·5011(P). I.C.T. No. 72(c)(P). Nil duty for imports from Burma.
	(6) Cinematographic cameras (including 8millimetres cinematographic cameras) not falling within sub-heading (5) above.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 861·5001(P), 861·5011(P). I.C.T. No. 77(5)(P). 10% duty for imports from Burma.
90·09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·6101, 861·6109(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(2) Photographic (except cinematographic) enlargers and reducers.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 861·6102, 861·6109(P). I.C.T. No. 77(5)(P).

Heading No.	Sub-heading, No. and description of article	Nature of duty	Rate of duty			Corresponding of R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
90·09 <i>contd.</i>						10% duty for imports from Burma. Goods under S. H's(1) and (2) similar in nature. May be merged with S.H. (1) (S.T.A.)
90·10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·6900(P). I.C.T. No. 73(P) (60% Sd, 50% Pl), 77(P) (60% Sd, 50% Pl). 10% duty for imports from Burma.
	(2) Photo developing accessories e.g. developing tanks, special trays, tanks for washing negatives and the like; photo-copying apparatus.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 861·6900(P). I.C.T. No. 77(5)(P). 10% duty for imports from Burma. (35% Sd, 25% Pl) duty on 'Vacuum printing frames and vacuum printing cabinets, step and repeat machines falling under I.C.T. No. 77(5). (Notification-124- dt. 1st December, 1956)
90·11	Microscopes and diffraction apparatus, electron and proton.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 861·3300. I.C.T. No. 77(4)(P). Rate bound under GATT. 10% duty for imports from Burma.
90·12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image:—					
	(1) Not elsewhere specified.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 861·3402, 861·3409, 861·3411(P). I.C.T. No. 77(4)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Corneal microscopes for diagnosis of corneal disorders; microphotographic apparatus and microscopic aids like stage micrometers, eye piece, micrometer discs and graduated mechanical stages.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 861·3401, 861·3411(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
90.12 <i>contd.</i>	(3) Microprojection apparatus.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861.3411 (P) I.C.T. No. 77 (P). 10% duty for imports from Burma.
90.13	Optical appliances and instruments, (but not including lighting appliances other than searchlights and spotlights) not falling within any other heading of this Chapter:—					
	(1) Not elsewhere specified.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 861.3909 (P) I.C.T. No. 77(4)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Searchlights and spotlights; telescopes of a kind designed to form parts of instruments falling within other headings of this chapter.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861.3901 (P), 861.3909 (P) I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(3) Telescopic sights for weapons, imported separately.	Revenue	100%	..	..	R.I.T.C. No. 861.3901 (P) I.C.T. No. 80 (P). 20% duty for imports from Burma. Nil duty on goods falling under I.C.T. No. 80 when imported into India by Govt. of India or a State Government or shipped on the order of a department of Govt. of India or State Government and appropriated to such order at the time of shipment (Notification 145 dated the 10th May 1958).
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders:—					
	1) Not elsewhere specified.	Preferential Revenue	60%	..	..	R.I.T.C. No. 861.9101, 861.9109 (P), 861.9111(P). I.C.T. No. 73(P), 77 (P). 10% duty for imports from Burma
	(2) Special instruments (panel mounting type) for aeroplanes.	Revenue	40% (3% N)	..	..	R.I.T.C. No. 861.9109(P), 861.9111(P). I.C.T. No. 76(P). Rate bound under GATT. Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
90·14 <i>contd.</i>	(3) Special instruments (panel mounting type) for flying machines other than aeroplanes.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 861·909 (P), 861·9111(P). I.C.T. No. 76(P). Nil duty for imports from Burma.
90·15	Balances of a sensitivity of five centigrams or better, with or without their weights.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 861·9201, 861·9202. I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
90·16	Drawing, marking out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·9301 to 861·9307, 861·9309 (P), 861·9319(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma
	(2) Optical type measuring and checking appliances and instruments, such as profile projectors, alignment telescopes and the like.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 861·9309 (P), 861·9311, 861·9319 (P). I.C.T.No. 77(4)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Dynamic balancing machines, gear testing machines and other testing machines which are essential for testing purposes in an industrial system and which are not generally used for any other purpose.	Revenue	The rate applicable to the main machinery	..	..	R.I.T.C. No. 861·9309(P), 861·9319(P). I.C.T.No. 72 (b)(P), 72(c)(P), Nil duty for imports from Burma.
90·17/18	Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments); mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks.
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
90.17/18— <i>contd.</i>	(1) Not elsewhere specified.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 726.1009(P), 726.1011 (P), 861.7101, 861.7102, 861.7103 (P), 861.7104 to 861.7108, 861.7111 to 861.7116, 861.7129, 861.7200 (P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Electro-medical apparatus excluding audiometers and similar apparatus.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 726.1001 to 726.1004, 726.1009 (P), 726.1011 (P). I.C.T. No. 73 (9) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Sight testing apparatus; artificial respiration ap- paratus and breathing ap- pliances (including gas masks and similar respi- rators).	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861.7103 (P), 861.7200 (P). I.C.T. No. 77 (P). 10% duty for imports from Burma.
90.19	Orthopaedic appliances, surgical belts, trusses and the like ; artificial limbs, eyes, teeth and other arti- ficial parts of the body ; hearing aids (deaf aids) ; splints and other fracture appliances:—					
	(1) Not elsewhere specified.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 899.6202, 899.6209 I.C.T. No. 77 (2) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Hearing aids.	Preferential Revenue	60% (10% N)	50% (Nil N.)	..	R.I.T.C. No. 899.6100. I.C.T. No. 73 (P). Rate on 'Hearing aids' bound under GATT at 30%. (10% Sd, Nil Pl.) duty on parts of hearing aid appliances im- ported for the manufacture of such appliances (Notifi- cation 10 dated the 15th February, 1964). 10% duty for imports from Burma.
	(:) Artificial teeth.	Preferential Revenue	60%	..	50%	R.I.T.C. No. 899.6201. I.C.T. No. 77 (3). 5% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas.	
1	2	3	4	5	6	7
90.20	Apparatus based on the use of X-Rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus); X-ray generators; X-ray tubes; X-ray screens including intensifying screens; X-ray cassettes; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs, protection screens and the like :-					
	(1) Not elsewhere specified.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 726.2001 (P), 726.2002, 726.2009 (P). I.C.T. No. 73 (9) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(2) Testing instruments based on use of X-ray or radiations from radio-active substances, other than goods falling within sub-heading (3).	Preferential Revenue	60%	50%	..	R.I.T.C. No. 726.2001 (P), 726.2009 (P). I.C.T. No. 73 (P). 10% duty for imports from Burma.
	(3) X-ray diffraction cameras and accessories.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 726.2001 (P) 726.2009 (P). I.C.T. No. 77 (2) (P). Rate bound under GATT. 10% duty for imports from Burma.
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses:-					
	(1) Not elsewhere specified.	Revenue	60%	..	..	R.I.T.C. No. 861.9401 (P), 861.9402 (P). I.C.T. No. 87 (P). 10% duty for imports from Burma.
	(2) Models illustrative of any science; prepared microscopic slides.	..	Nil	..	..	R.I.T.C. No. 861.9401 (P), 861.9402 (P). I.C.T. No. 86 (3) (P).
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics).	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861.9501, 861.9509, 861.9511. I.C.T. No. 77 (P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article.	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861.9602 (P), 861.9603 (P), 861.9609 (P). I.C.T. No. 73(P), 77(P) 10% duty for imports from Burma.
	(2) Hydrometers designed for use in scientific laboratories, saccharimeters, direct reading liquid-in-glass thermometers graduated in any ordinary scales, including clinical and wet and dry bulb thermometers; mercury barometers including Fortin's barometer; lactodensimeters (lactometers); thermometers of the industrial fixture type; optical photometric cube type pyrometers; optical disappearing filament type pyrometers and pyrometric telescopes based on rotary polarisation	Revenue	D	..	..	R.I.T.C. No. 861.9601, 861.9602 (P), 861.9603(P), 861.9609 (P). I.C.T. No. 72 (3) (40% Sty, 35% Eff.), 72 (9) (P) (40% Sty, 15% Eff), 77 (2) (P) (60% Sty, 25% Eff), 77 (4) (P) (60% Sty, 20% Eff). (40% Sty, 15% Eff) duty on Lactodensimeters (lactometers) under item 72 (9) I.C.T. (Notification suggested). (40% Sty, 35% Eff) duty on thermometers of the industrial fixture type under item 72 (3) I.C.T. (Notification suggested). (60% Sty, 20% Eff), duty on 'optical photometric cube type pyrometers ; optical disappearing filament type pyrometers and pyrometric telescopes based on rotary polarisation' under item 77 (4) I.C.T. (Notification suggested). Rate on goods falling under items 77(2) and 77(4) bound under GATT at 25% and 20% respectively. Nil duty for imports from Burma falling under I.C.T. No. 72(3); 10% duty for imports from Burma falling under I.C.T. No. 77(2), 77(4).
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:—					

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
90·24 — <i>contd.</i>	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·9701(P) to 861·9703(P), 861·9705(P), 861·9709(P). I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.
	(2) Components specially designed as parts of a machine in an industrial system.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 861·9701(P) to 861·9703(P), 961·9704, 861·9705(P), 861·9709(P). I.C.T. No. 72(3)(P)(40% Sty, 35% Eff), 72(25)(P)(40% Sty, 10% Eff). Rate on goods specified in the suggested notification below is bound at 10% under GATT. Nil duty for imports from Burma. (40% Sty, 10% Eff) duty on components of machinery falling under items 72(25) I.C.T. such as thermostats etc. (Notification suggested).
90·25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, including exposure meters, and calorimeters); microtomes :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·9809(P), 861·9839(P). I.C.T. No. 77(P). 10% duty for imports from Burma.
	(2) Scientific instruments, apparatus and appliances.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 861·9801 to 861·9804, 861·9809(P), 861·9811, 861·9810(P), 861·9821, 861·9822, 861·9829(P), 861·9831, 861·9839(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Components specially designed as parts of a machine in an industrial system.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 861·9809(P), 861·9819(P), 861·9829(P), 861·9839(P). I.C.T. No. 72(3)(P). Nil duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	8
90·26	Gas, liquid and electricity supply or production meters; calibrating meters therefor.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729·5100, 861·8101, 862·8203. I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.	
90·27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90·14); stroboscopes :—						
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 861·8201(P), 861·8203(P), 861·8209(P). I.C.T. No. 77(P). 10% duty for imports from Burma.	
	(2) Taximeters, speedometers, tachometers and mileometers, which are component parts of motor vehicles.	Protective (Upto 31-12-67).	60%	..	..	R.I.T.C. No. 861·8201(P), 861·8202, 861·8203(P), 861·8209(P). I.C.T. No. 75(11)(P), 75(12)(P). Preferential margin in respect of motor car parts eliminated under GATT.	
	(3) Speedometers, tachometers and mileometers which are component parts of locomotives or of turbines or other industrial machinery.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 861·8201(P), 861·8203(P), 861·8209(P). I.C.T. No. 72(3)(P). Nil duty for imports from Burma.	
	(4) Speedometers, tachometers and mileometers which are component parts of motor cycles (including scooters) or auto cycles.	Preferential Revenue	60%	52½%	..	R.I.T.C. No. 861·8201(P), 861·8203(P), 861·8209(P). I.C.T. No. 75(2)(P). 20% duty for imports from Burma.	
	(5) Speedometers tachometers and mileometers which are component parts of bicycles.	Preferential Revenue	100%	90%	..	R.I.T.C. No. 861·8201(P), 861·8203(P), 861·8209(P). I.C.T. No. 75(8)(P). 10% duty for imports from Burma.	
90·28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus, including electronic instruments and apparatus, such as oscilloscopes, smoke detectors :—						
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 729·5201(P) to 729·5203(P), 729·5204, 729·5206(P), 729·5208, 729·5211(P), 729·5219(P). I.C.T. No. 73(P). 10% duty for imports from Burma.	

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
I	2	3	4	5	6	7
90·28— <i>contd.</i>	(2) Thermostats specially designed for use in refrigeration and air-conditioning machinery.	Revenue	40% (10% N)	..	..	R.I.T.C. No. 729·5203(P). I.C.T. No. 72(25)(P) read with 72(21). Rate bound under GATT. Nil duty for imports from Burma.
	(3) Switch board type instruments for panel mounting used in an electrical generating or transmission system; thermometers and pyrometers (including radiation pyrometers) which are component parts of machinery in an industrial system.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 729·5201(P), 729·5205, 729·5206(P), 729·5207, 729·5211(P), 729·5219(P). I.C.T. No. 72(b)(P), 72(c)(P), 72(3)(P). Nil duty for imports from Burma.
	(4) Electrical balances of a sensitivity of five centigrams or better, with or without their weights; potentiometers used for measuring electrical resistances and measuring bridges; also other electrical instruments or apparatus whose non-electrical counter parts fall in heading 90·25.	Revenue	60% (25% N)	..	..	R.I.T.C. No. 729·5202(P) and 729·5219(P). I.C.T. No. 77(2)(P). Rate bound under GATT. 10% duty for imports from Burma.
90·29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90·23, 90·24, 90·26, 90·27 or 90·28.	Preferential Revenue	60%	50%		R.I.T.C. No. 861·9901 to 861·9905. I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma. The following exemption may be continued:— Nil duty on scientific or technical instruments, apparatus or equipment for use in approved educational research institutions. (Notification 15 dated the 3rd February 1962).

CHAPTER 91

Clocks and watches and parts thereof

Notes.

1. For the purposes of heading No. 91·01/11, the expression "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.

2. Heading No 91·01/11 is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84·08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39·07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91·01/11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches, and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles, if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
91·01/11	Watches of all types including stop watches, and parts thereof; clocks of all types including clocks for vehicles, aircraft or vessels, and parts of such clocks; time of day recording apparatus and parts thereof; apparatus with clock or watch movements (including secondary movements) or with synchronous motors, for measuring, recording or otherwise indicating intervals of time, and parts of such apparatus; time switches with clock or watch movements (including secondary movements) or with synchronous motors, and parts of such time switches):—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 864.2300 (P), 86.2400 I. C. T. No. 78 (P). N. B. 20% duty for imports from Burma.
	(2) Watches, all sorts, including stop watches, but excluding stop watches without chronometric dials, and parts of such watches.	Revenue	100%	..	..	R. I. T. C. No. 864.1101, 864.1102, 864.1109, 864.1300, 864.1400 . 864.2902, 864.1103 (P). I.C.T. No. 78(P). 20% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
91.01/11— contd.	(3) Clocks and parts thereof not falling within sub-heading (1).	Revenue	100%	..	..	R. I. T. C. No. 864.1203, 864.2103, 864.2201, 864.2203, 864.2209, 864.2500 (P), 864.2600, 864.2901 (P) I.C.T. No. 78 (P). 20% duty for imports from Burma. 50% duty on 'Parts of one day alarm clocks' when imported for the manufacture of 'one day alarm clocks', (Notification 78 dated the 15th July, 1961).
	(4) One day alarm clocks.	Revenue	100% (50% N)	..	..	R. I. T. C. No. 864.2202, 864.2901(P). I.C.T. No. 78(1). Rate bound under GATT. 10% duty for imports from Burma.
	(5) Instruments and apparatus with clock or watch movements measuring or recording intervals of time, including stop watches without chronometric dials, timers, watchman's tell-tales, time recorders, calculagraphs for recording the duration of telephone conversations, and the like; components of the above mentioned instruments and appliances, including movements meant for incorporation in instruments or apparatus falling outside the present chapter.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 864.1103 (P), 864.2303 (P), 864.2500(P). I.C.T.No. 73(P), 77(P). 10% duty for imports from

CHAPTER 92

Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles.

Notes.

1. This Chapter does not cover :

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.01/04;
- (e) Toy instruments (heading No. 97.01/08); or
- (f) Collectors' pieces or antiques (heading No. 99.05/06).

2. For the purposes of this Chapter an incomplete or unfinished instrument or apparatus is to be classified in accordance with Interpretative Rules No. 7 and 8.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
92.01/10	Musical instruments not elsewhere specified, including electro-magnetic, electrostatic, electronic and similar musical instruments, mechanical street organs, musical boxes and mouthblown sound signalling instruments (for example, whistles and boat-swains' pipes) but excluding toy instruments; parts and accessories of the above mentioned musical instruments including strings, perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C.No. 89I.4100, 89I.4200, 89I.4300, 98I.8101, 89I.8109, 89I.8200, 89I.8300, 89I.8400, 89I.8500, 89I.8900, 89I.9000. (P).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
92.01/10 contd.						<p>I.C.T. No. 79(P) (100% Sty, 50% Eff), 84(a)(P) (100%), 87(P) (60%).</p> <p>Rate on goods under I.C.T. No. 79 bound under GATT at 50%.</p> <p>20% duty for imports from Burma falling under I.C.T. No. 79; 10% duty for imports from Burma falling under I.C.T. No. 84(a), 87. 50% duty on goods under item 79 I.C.T. (Notification suggested).</p>
	(2) Tuning forks, metronomes and pitch pipes of all kinds.	Revenue (Pr.)				<p>R.I.T.C. No. 891.9000.</p> <p>I.C.T. No. 77(P) (60% Sd, 50% Pr, 79 (P) (100% Sty, 50% Eff).</p> <p>Rate on goods falling under I.C.T. No. 79 bound under GATT at 50%.</p> <p>10% duty for imports from Burma falling under I.C.T. No. 77; 20% duty for imports from Burma under I.C.T. No. 79.</p>
92.11/13	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads; television image and sound recorders and reproducers, magnetic; gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording and other parts and accessories of all instruments specified under this heading:—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%		<p>R.I.T.C. No. 891.2002 (P), 891.2003.</p> <p>I.C.T. No. 73 (P).</p> <p>10% duty for imports from Burma.</p>
	(2) Gramophone records.	Revenue	100% (50% N)			<p>R.I.T.C. No. 891.2001.</p> <p>I.C.T. No. 79 (P).</p> <p>Rates bound under GATT.</p> <p>20% duty for imports from Burma.</p>

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
92-11/12 (contd.)						Nil duty on records for talking machines used for educational purposes other than music records (Notification 93 dated the 27th April, 1963).
	(3) Matrices (recorded discs) for the production of records.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 891.2002 (P). I.C.T. No. 72 (3) (P). Nil duty for imports from Burma. Nil duty on recorded discs for processing and export (Notification 158 dated the 4th December, 1954).
	(4) Gramophones, record changers, automatic, complete with sound-head; record players with or without sound-heads, other than cinematographic, parts and accessories of the foregoing.	Revenue	100% (50% N)	..	..	R.I.T.C. No. 891.1101, 891.1103, 891.1109 (P), 891.1209, 891.1211 (P). I.C.T. No. 79 (P). Rate bound under GATT. 20% duty for imports from Burma.
	(5) Dictating machines in which the recording head and reproducing head are not incorporated in one unit and which are adapted exclusively for use in offices, and parts and accessories thereof.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 891.1102 (P), 891.1211 (P). I.C.T. No. 72 (28) (P). Rate bound under GATT. 10% duty for imports from Burma.
	(6) Sound recorders and reproducers including tape recorders, dictating machines not falling within sub-heading (5) above, television image and sound recorders and reproducers, magnetic; parts and accessories of the foregoing.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 891.1102 (P), 891.1109 (P), 891.1211 (P). I.C.T. No. 73 (P). 10% duty for imports from Burma. Goods under S.H.'s (5) and (6) similar in nature. May be merged (S. T. A.).
	(7) Film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for recording.	Preferential Revenue	60%	50%		R.I.T.C. No. 891-2009. I.C.T. No. 73(P), 77(P). 10% duty for imports from Burma.

SECTION XIX
ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

Arms and ammunition; parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic material (which are generally classified in heading No. 39·07);
 - (c) Armoured fighting vehicles (heading No. 87·08);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
 - (f) Collectors' pieces or antiques (heading No. 99·05/06).
2. For the purposes of this Chapter incomplete or unfinished arms are to be classified in accordance with Interpretative Rules No. 7 and 8.
3. In heading No. 93·01/07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85·15.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
93·01/07	Arms of all kinds, including the following :—Swords and the like, and scabbards and sheaths therefor; firearms, including very light pistols, line-throwing guns and the like, airguns and the like and pistols and revolvers for firing blank ammunition only; bombs, missiles and similar munitions of war; ammunition of all kinds; also parts of all the articles referred to above.	Revenue	100%	..	..	R.I.T.C.No. 571·4001, 571·4002, 571·4009, 849·3101, 894·3109, 894·3200, 894·3300, 951·0200, 951·0300, 951·0400, 951·0500, 951·0600. I.C.T. No. 80(P), 80(1), 80(2), 80(4), 84(a) (P). Certain types of arms, ammunition and military stores are at present free of duty, either under item 80(3) I.C.T. or by notification. It is proposed that all the exemptions may be given effect to by notification with some slight modifications in the light of the views expressed by the Ministries of Finance (Rev.) and Defence. The notification would cover the following articles :—

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
93/01/07 contd.						<p>(i) A revolver or pistol comprising part of the regular equipment of Commissioned Officers of the Army, the Navy or the Air Force, or of Gazetted Police Officers;</p> <p>(ii) A sword comprising part of the regular equipment of Commissioned Officers (including Branch list officers of the Navy and Junior Commissioned Officers of the Army);</p> <p>(iii) Morris tubes imported by or on behalf of Officers Commanding Indian regiments or volunteer corps for the instruction of their men;</p> <p>(iv) Ammunition not exceeding 100 rounds imported by or on behalf of an officer referred to at (i) above, along with and for use with a revolver or pistol imported by him;</p> <p>(v) Patent ammunition for Morris tubes, imported by or on behalf of officers commanding Indian regiments or volunteer corps, for the instruction of their men;</p> <p>(vi) Swords for presentation as Army/Navy/Air Force or volunteer prizes;</p> <p>(vii) Arms forming part of military equipment of Officers and non-commissioned Officers of foreign armies detailed for training at Army Schools of instructions in India [Footnote (1) under items 80 and 80(1) I.C.T.];</p> <p>(viii) Goods covered by this chapter, when imported into India by the Govt. of India or a State Government or shipped on the order of a department of Government of India or State Government and appropriated to such order at the time of shipment.</p> <p>20% duty for imports from Burma falling under I.C.T. No. 80, 80(1) 80(2); 10% duty for imports from Burma falling under 80(4), 84(a).</p>

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

For the purposes of Chapters 94, 95 and 97, the expression 'handmade' refers to articles of which at least 25 per cent of the cost is derived from work done by hand, with or without the use of simple hand-operated tools.

CHAPTER 94

Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.

Note .

1. This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent materials (for example, in heading No. 44·20/28, 70·14 or 83·07);
- (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] falling within heading No. 70·09 ;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or of artificial plastic materials (which are generally classified in heading No. 39·07); and safes falling within heading No. 83·03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84·15; furniture specially designed for sewing machines (heading No. 84·41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85·15);
- (h) Dentists' spittoons falling within heading No. 90·17/18;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92·11/13;
- (l) Toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (heading No. 97·01/08).

2. The references in heading No. 94·01/03 to chairs and furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other :

- (a) Kitchen cabinets and similar cupboards;
- (b) Folding seats and beds;
- (c) Unit bookcases and similar unit furniture.

3. An article of furniture in an unassembled condition is to be treated as a complete article of furniture provided that all the parts are imported together.

4. In heading No. 94·01/03, the term 'parts' does not apply to separately imported sheets of glass (including mirrors), of marble or of other stone unless they are combined with other parts which clearly identify them as parts of furniture, or to separately imported goods falling within heading No. 94·04.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
94.01/03	Chairs and other furniture including medical, dental, surgical or veterinary furniture, and parts thereof.	Revenue	100%	.	..	R.I.T.C. No. 821.0101 to 821.0103, 821.0109, 821.0201 to 821.0203, 821.0209, 821.0901, 821.0902, 821.0909, 821.0911, 821.0912, 821.0919, 821.0921. I.C.T. No. 40 (2), 42, 71 (3). Nil duty for imports from Burma, falling under I.C.T. No. 40 (2) and 10% under 42 and 71 (3).
94.04	Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed with any material or of foam rubber, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows):—					
	(1) Other than hand made.	Revenue	D	..	..	R.I.T.C. No. 821.0300 (P). I.C.T. No. 39 (1), 52 (both 100%), 87 (60%). 5% duty for imports from Burma.
	(2) Handmade.	Revenue	D	..	..	Same remarks as against S. H. (1).

CHAPTER 95

Articles and manufactures of carving or moulding materials

Note.

This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (ij) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
95.01/02	Worked tortoise shell and mother of pearl, and articles thereof.	Revenue	D	..	..	R.I.T.C. No. 899.1100, 899.1200. I.C.T. No. 82 (2) (P), 85 (1) (P) (both 100%), 87 (P) (60%). 10% duty for imports from Burma falling under I.C.T. No. 87 and 20% under 82 (2) and 85 (1). Nil duty on articles of cottage industries from Pakistan.
95.03	Worked ivory and articles of ivory.	Revenue	100%	..	..	R.I.T.C. No. 899.1300. I.C.T. No. 82 (1). 20% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
95.04/05	Worked bone, horn, coral (natural or agglomerated) and other animal carving material, whale bone and articles of those materials:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 899.1400, 899.1500. I.C.T. No. 85 (1) (P) (100%), 87 (60%). 20% duty for imports from Burma falling under I.C.T. No. 85 (1) and 10% under 87. Nil duty on articles of cottage industries of Pakistan made of bone and horn.
	(2) Prepared coral and articles of coral	Revenue	60% (25% N)	..	..	R.I.T.C. No. 899.1500. I.C.T. No. 82 (1). Rate bound under GATT. 20% duty for imports from Burma.
95.06/07	Worked vegetable carving material, jet (and mineral substitutes for jet), amber, meerschaum. (natural or agglomerated) and articles of these substances.	Revenue	60%	..	..	R.I.T.C. No. 899.1600, 899.1700. I.C.T. No. 87 (P). 10% duty for imports from Burma.
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins, (for example, copal or rosin) or of modelling pastes and other moulded or carved articles not elsewhere specified; worked, unhardened gelatin (except gelatin falling within heading No. 35.01/03) and articles of unhardened gelatin.	Revenue	60%	..	..	R.I.T.C. No. 899.1801, 899.1809. I.C.T. No. 87 (P). 10% duty for imports from Burma.
95.09	Articles of the kind covered by the above headings, if handmade.	Revenue	D	..	..	R.I.T.C. No. 896.0707, 896.0708. New item suggested for stressing importance of handicrafts exports. I.C.T. No. 82 (60%), 82 (1) (100%), 82 (2) (P) (100%), 87 (60%). Rate of duty on 'coral' prepared bound under GATT at 25% 10% duty for imports from Burma falling under I.C.T. No. 82 and 87 and 20% under 82 (1) and 82 (2).

CHAPTER 96

Brooms, brushes, feather dusters, powder-puffs and sieves.

Notes.

1. This Chapter does not cover:

(a) Articles falling within Chapter 71;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17/18; and carbon brushes falling within heading No. 85.24;

(c) Toys (Chapter 97).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of Duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
96.01/04	Brooms and brushes of vegetable and other materials; paint rollers; squeegees (other than roller squeegees) and mops; prepared knots and tufts for broom or brush making and feather dusters:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 899.2300, 899.2401, 899.2403, 899.2404, 899.2409, 899.2500, 899.2600. I.C.T. No. 83 (100%), 87 (P) (60%). 10% duty for imports from Burma.
	(2) Brushes designed for use as parts of power-operated machinery.	Revenue	40% (35% N)	..	..	R.I.T.C. No. 899.2402. I.C.T. No. 72 (3) (P) (40% Sty, 35% Eff.), 72 (6) (P) (60%). Nil duty for imports from Burma falling under I.C.T. No. 72 (3) and 10% under 72(5). A single sub-heading has been provided ignoring the distinction based on 1/4 H.P.
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material.	Revenue	100%	..	..	R.I.T.C. No. 899.5100. I.C.T. No. 28 (14) (P). 10% duty for imports from Burma.
96.06	Hand sieves and hand riddles, of any material.	Revenue [(Pr)	..	D	..	R.I.T.C. No. 899.2700. I.C.T. No. 71 (b) (100%), 77 (60% Sd, 50% Pl.). 10% duty for imports from Burma.

CHAPTER 97

Toys, games and sports requisites, parts thereof.

Notes.

1.—This Chapter does not cover :

- (a) Christmas tree candles (heading No. 34·06) ;
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36·05;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39 heading No. 42·06 or Section XI;
- (d) Sports bags or other containers of heading No. 42·02 or 43·02/04 ;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;
- (g) Sports footwear (other than skating boots with skates attached) , cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;
- (h) Climbing sticks, whips, riding ceps or the like, or parts thereof (heading No. 66·01/03) ;
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70·19 ;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or of artificial plastic materials (which are generally classified in heading No. 39·07) ;
- (l) Bells and gongs non-electric and parts thereof of base metal falling within heading No. 83·10/14;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII ;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87·10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (Heading No. 90·03/04) ;
- (q) Decoy calls and whistles (heading No. 92·01/10);
- (r) Arms or other articles or Chapter 93 ; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2.—The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

For the purposes of this Note, the presence of precious or semi-precious stones, precious metals or rolled precious metals in an article shall be deemed to be a minor constituent of the article if, and only if, their value does not exceed 5 per cent of the total value of the article.

3.—Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any sub-heading of this Chapter are to be classified with those articles.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6	7
97-01/08	Toys and dolls; equipment for parlour, table and funfair games (including billiard tables and pin-tables and table-tennis requisites); carnival and entertainment articles; Christmas decorations; requisites for gymnastics or athletics or for sports and outdoor games; fish hooks, fishing rods and tackle and fish landing nets; decoy "birds" and similar hunting or shooting requisites; roundabouts and other fairground amusements; travelling circuses and the like :-					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R. I. T. C. No. 894-2101, 894-2201, 894-2301 to 894-2305, 894-2401, 894-2409, 894-4019, 894-4101, 894-4102, 894-4201, 894-4202, 894-4211, 894-4212, 894-4219, 894-4221, 894-4222, 894-4229, 894-4231, 894-4241, 894-4242, 894-4251, 894-4252, 894-4261, 894-4262, 894-4271, 894-4272, 894-4279 and 894-4291. I.C.T. No. 84(a) (i) (P), 84(a) (ii) (P). 10% duty for imports from Burma. Nil duty on children's toys (other than requisites for games and sports) which are the produce or manufacture of cottage industries of Pakistan. 35% duty on clock work or spring mechanisms (Notfn. No. 106, dt. 16-5-1957).
	(2) Dolls and toys, hand-made.	Revenue	100%	..	..	R.I.T.C. No. 896-0705. I.C.T. No. 84(a)(i)(P). 35% duty on clock work or spring mechanisms (Notfn. No. 106, dated 16-5-1957).
	(3) Fishing hooks.	Revenue	60% (30% N)	..	..	R.I.T.C. No. 894-4101. I.C.T. No. 84(I) Rate bound under GATT. 10% duty for imports from Burma.

CHAPTER 98

Miscellaneous manufactured articles

Notes.

1.—This Chapter does not cover :

- (a) Eyebrow and other cosmetic pencils (heading No. 33·06);
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98·01/02 or 98·12, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of Note 2(a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71) ;
Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or of artificial plastic materials (which are generally classified in heading No. 39·07);
- (d) Mathematical drawing pens (heading No. 90·16) ; or
- (e) Toys falling within Chapter 97.

2.—Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3.—Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally used as containers for the articles and sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
98·01/02	Buttons and button moulds, studs, cuff-links, and press fasteners, including snap-fasteners and press studs; side fasteners; blanks and parts of such articles :—					
	(1) Not elsewhere specified.	Revenue	100%	..	..	R.I.T.C. No. 899·5201, 899·5202, 899·5209, 899·5301, 899·5309. I.C.T. No. 85, 71 (13). 10% duty for imports from Burma falling under I.C.T. No. 85.
	(2) Press fasteners including snap fasteners and press studs; blanks and moulds and parts thereof.	Revenue	60%	..	..	R.I.T.C. No. 899·5203, 899·5211. I.C.T. No. 87 (P). 10% duty for imports from Burma. Goods under S. Hs. (1) and (2) similar in nature. May be merged.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. & remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
98·03/06	Pens and pencils, all sorts including fountain pens, ball-point pens, propelling pencils and lead pencils; parts of pens, propelling pencils and the like; pencil leads; crayons, chalks and similar writing or drawing materials; slates and boards, with writing or drawing surfaces:—					
	(1) Not elsewhere specified.	Revenue	D	..	..	R.I.T.C. No. 895·2102, 895·2103, 895·2109, 895·2200, 895·2301, 895·2309, 895·2311. I.C.T. No. 30(7), 45(b)(P), 45(c), 45(4) (all 100%), 70(1)(P) (60%). 10% duty for imports from Burma falling under I.C.T. No. 30 (7) and nil under 70(1).
	(2) Fountain pens, complete.	Revenue	100% (30% N)	..	..	R.I.T.C. No. 895·2101. I.C.T. No. 45(3). Rate bound under GATT. 10% duty for imports from Burma.
	(3) Slate pencils	Revenue	100% (30% N)	..	..	R.I.T.C. No. 895·2302. I.C.T. No. 30(8). Rate bound under GATT. 10% duty for imports from Burma.
98·07	Date, sealing and similar stamps, designed for operating in the hand; hand operating composing sticks and hand printing sets incorporating such composing sticks :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 895·9300 (P). I.C.T. No. 77(P). 10% duty for imports from Burma.
	(2) Composing sticks	Revenue	40% (35% N)	..	..	R.I.T.C. No. 895·9300 (P). I.C.T.No. 72(2)(P). Nil duty for imports from Burma.
98·08	Typewriter ribbons and similar ribbons, whether or not on spools; ink pads with or without boxes:—					
	(1) Not elsewhere specified	Revenue	D	..	..	R.I.T.C. No. 658·4101, 895·9400(P). I.C.T. No. 53(P) (100%), 87(P) (60%). 10% duty for import from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
98·08— <i>contd.</i>	(2) Typewriter ribbons and similar ribbons, inked.	Revenue	60% (20% N)	..	..	R.I.T.C. No. 895·9400(P). I.C.T. No. 72(27)(P), 72(28)(P). Rate bound under GATT. 10% duty for imports from Burma.
98·09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin whether or not on paper or textile backing.	Revenue	60%	..	..	R.I.T.C. No. 895·9501, 895·9502. I.C.T. No. 87(P). 10% duty for imports from Burma.
98·10	Mechanical lighters (and similar lighters) including chemical and electrical lighters and parts thereof, excluding flints and wicks :—					
	(1) Not elsewhere specified.	Preferential Revenue	60%	50%	..	R.I.T.C. No. 899·3401(P), 899·3402(P). I.C.T. No. 77(P), 73(P). 10% duty for imports from Burma.
	(2) Mechanical lighters and parts thereof.	Revenue	100%	..	..	R.I.T.C. No. 899·3401(P) 899·3402(P). I.C.T. No. 85(1)(P). 20% plus the excise duty for imports from Burma. Imports under S. Hs. (1) and (2) negligible, goods similar in nature. May be merged (S.T.A.)
98·11	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof.	Revenue	100%	..	..	R.I.T.C. No. 899·3509. I.C.T. No. 85(1)(P). 20% duty for imports from Burma.
98·12	Combs, hair-slides and the like.	Revenue	100%	..	..	R.I.T.C. No. 899·5400. I.C.T. No. 28(14)(P). 10% duty for imports from Burma.
98·13	Corset busks and similar supports for articles of apparel and for clothing accessories.	Revenue	60%	..	..	R.I.T.C. No. 899·5500. I.C.T. No. 63(28)(P), 87(P). Nil duty for imports from Burma falling under I.C.T. No. 63(28) and 10% under 87.
98·14	Scent and similar sprays of a kind used for toilet purposes and mounts and heads therefor.	Revenue	100%	..	..	R.I.T.C. No. 899·5600. I.C.T. No. 28(14)(P). 10% duty for imports from Burma.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. numbers and remarks,	code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
98-15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.	Revenue	100%	..	..	R.I.T.C. No. 899-9701, 899-9702. I.C.T. No. 60(8)(a).	
98-16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.	Revenue	60%	..	..	R.I.T.C. No. 899-5100. I.C.T. No. 87(P). 10% duty for imports from Burma.	

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of art, collectors' pieces, and antiques.

Notes.

1. This Chapter does not cover :

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49·07);
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59·11/14); or
- (c) Pearls or precious or semi-precious stones (heading No. 71·01 or 71·02).

2. For the purposes of heading No. 99·01/03, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process; and the expression "original sculptures and statuary", is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

3. (a) Subject to Notes 1 and 2 above articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.

(b) For the purposes of heading No. 99·05/06, the expression "antiques of an age exceeding one hundred years" is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

4. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Code Nos. and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
99·01/03	Paintings, drawings and pastels executed entirely by hand, (other than industrial drawings falling within heading No. 49·06 and other than hand-painted or hand-decorated manufactured articles); original engravings, prints and lithographs; original sculptures and statuary :—					
	(1) Not elsewhere specified .	Revenue	100%	..	..	R.I.T.C. No. 896·0100 to 896·0309 I.C.T. No. 86(1), 45(2)(P). 20% duty for imports from Burma falling under I.C.T. No. 45(2) and 10% under 86(1). Nil duty on works of art intended for exhibition in a public museum (Notification 75 dt. 31-7-54).

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. code numbers and remarks
			Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6	7
99·01/03 <i>contd.</i>	(2) Works of art i.e. statuary and pictures intended to be put up for the public benefit in a public place.	..	Free	..	..	No R.I.T.C. I.C.T. No. 86(2). Nil duty on memorials of a public character intended to be put up in a public place, including the materials used or to be used on their construction, whether worked or not, under I.C.T. No. 86(2) (Notfn. suggested).
99·04	Postage, revenue and similar stamps (including stamp post-marks and franked envelopes, letter cards and the like) used, or if unused, not of current or new issue in the country to which they are destined.	..	Free	..	..	R.I.T.C. No. 896·0400. I.C.T. No. 86(4)(P).
99·05/06]	Collections and collectors' pieces, of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest, and antiques of an age exceeding one hundred years: —					
	(1) Antiques of precious metals.	Revenue	D	..	..	R.I.T.C. No. 896·0600(P). Govt. may fix an appropriate rate having regard to the problems involved in finding out the exact value, composition etc. of antiques containing precious metals, if a duty distinction were made between S.Hs. (1) and (2).
	(2) Others	Revenue	D	..	..	R.I.T.C. No. 896·0501, 896·0600(P). Government may fix any appropriate rate. The free items can be covered by a notification.

SECTION XXII
PASSENGERS' BAGGAGE

CHAPTER 100
Passengers' Baggage

Heading No.	Sub-heading No. and description of article	Nature of duty	Rate of duty			Corresponding R.I.T.C. Nos. and remarks	Code
			Standard	U.K.	Other Preferential Areas		
1	2	3	4	5	6	7	
100·01	All dutiable articles imported by a passenger as baggage even if specified elsewhere, but excluding the following articles, namely :— (i) motor vehicles, (ii) betelnuts, (iii) alcoholic drinks and other preparations containing spirit, and (iv) tobacco, unmanufactured	Revenue	100%	..	..	There is no specific R.I.T.C. heading corresponding to this item. If necessary, a separate Code number could be provided as Serial No. 931'0003 I.C.T. No. 87A.	

Extracts from Shri M. Panchappa's Note on the Draft Import Schedule

(Shri Panchappa's note has been reproduced in full at the end of Volume I of Part II. For convenience, extracts from his note, so far as they relate to the Chapters contained in this Volume, are given below).

- (1) It is not necessary to adhere strictly to the B. T. N. sequence, classification or wording even where it does not suit our requirements.
- (2) As with Interpretative Rules, Section and Chapter Notes should not be used to enlarge or artificially contract the scope of items in the Tariff beyond or short of the natural meaning of the wording of the items. Arbitrary inclusion or exclusion of specified goods contrary to the natural meaning of words or logical grouping or association should not be made. Otherwise application of principles of logic and analogy which are important for interpreting any law and particularly a tariff schedule would become difficult and uncertain.
- (3) Sub-dividing of items merely for providing a separate classification for goods covered by GATT may be avoided so as not to have too large a schedule.
- (4) The description of items should not be unduly lengthy. Specifying individual articles when general terminology could be used instead may not be necessary except where there is an element of doubt.
- (5) A single item corresponding to item 72(3) of the existing schedule should be provided to cover all component parts of machinery to replace the many items and sub-items spread over many Chapters of the schedule provided for achieving the same result.
- (6) Similarly a single item covering all machinery operated otherwise than by power should be provided to replace the many items and sub-items designed to serve the same purpose.
- (7) Some avoidable multiplication of items has occurred because various parts designed solely or primarily for use with particular machinery and appliances are specified separately from the corresponding machinery and appliances. These parts are grouped together by their general description as chains, engines, bodies, etc. and then sub-divided according to use. Both for the purpose of fixing proper rates of duty and for declaration and assessment of imports, it would be simpler and more convenient if the component parts are grouped with the main machinery/appliances, unless for any weighty reasons any particular type has to be kept out e.g.,
- | | | | | |
|----------|------------------------|-------|-------------|-----------------|
| 84·03(3) | 84·06 | 84·08 | 84·20 (2) | 84·61 |
| 85·14(2) | 85·18 (2), (5) and (6) | | 90·14(2)(3) | 90·27(2) to (5) |
| 90·28(3) | | | | |
- (23) 84·20(4). That "beam-scales" should appear along with machinery because it also weighs does not seem logical from the point of view or proper grouping or revenue.
- (24) 84·55. This item corresponds somewhat to existing item 72(3). But "accessories" should not be put along with parts but separately, in a separate sub-item at least.
- (25) 84·60(3) & (4) should not go in the machinery chapter but in the chapter covering manufactures of base metals.
- (26) As between 85·06/07 and 85·12, an electrical appliance which incorporates something more than a hair-dressing appliance would go under the former. When the rates are the same the need for making such fine distinctions as here which may lead to disputes is not clear.
- (27) 86·08. This item should not figure in the chapter dealing with Railway material but in a general chapter dealing with manufactures of metals.
- (28) 90·01/02. Sheets or plates of polarising material, not being cut to size, should not be grouped with the parts etc. mentioned in this item.
- (29) Note 1 (h) to Chapter 94. Dental spittons should go with Dentists' furniture under 94·01/03 and not under the less specific description of 90·17/18.
- (30) Note 2 to chapter 94. The first paragraph excludes certain types of items and the second paragraph makes the exclusion inapplicable to certain specific items in the second paragraph like "Kitchen Cabinets". It is not clear why "brackets", "shelves" etc. should not be treated like kitchen cabinets. The whole arrangement smacks of arbitrariness and should be avoided.
- (31) 96·05. It would be more appropriate to group this with toilet preparations rather than with brooms and sieves.
- (32) Chapter 97·1(g) & (s). Cricket pads and boxing gloves should go more appropriately with sports requisites.
- (33) 98·15. Glass inners for vacuum flasks should go with vacuum flasks rather under the less specific description glass manufactures.

EXPORT TARIFF SCHEDULE

EXPORT SCHEDULE

Heading No.	Description of Article	Rate of duty
1.	Raw cotton (other than Bengal Deshi) upto and inclusive of 19·84 millimetres in staple length.	Rs. 25 per bale of 180 kilograms.
2.	Hard cotton waste	50 per cent. <i>ad valorem</i> .
3.	*Mercury	Rs. 300 per flask with contents not exceeding 35 kilograms.

*Deletion of this heading has been recommended *vide* para 3·3 of Chapter 3, Part I.

Page	Column	Line	Text	Correction
40	7	2 against 85·01 (15)	722·190	722·1905.
41	7	4 against 85·02 (1)	50% P	50% Pt
47	1	1	contd.)	(Contd.)
	2	1 against 85·16(2)	Electric traffic	Electric traffic
51	7	3 against 85·24 (4)	No 72 (3)	No. 72 (3)
52	7	1	R.I.T.	R.I.T.C.
	heading			
	7	1 against 85·26 (2)	723·2201 (P),	723·2201 (P)
54		4	Notes.	Notes.
55	7	2 against 86·07(2)	74(a)	74 (a).
56	4	against 86·10(1)	Do.	D
	7	1 against 86·10(1)	7199	719.
	7	1 against 86·10(2)	719	719.
57		6	tracto	tractor,
58	7	4 and 5 against 87·02(2)	under GATT eliminated.	eliminated under GATT.
71	1 and 2	1 and 2		<i>The word "contd". in italics should appear below heading No. 90·03/04</i>
73	2	9 against 90·12(2)	nictl	nical
79	7	1 against 90·24(2)	8610	861.
80	3	against 90·27 (2)	60°	60%
82	7	4 against 91·01/11 (1)		<i>The letters "N.B." may be omitted.</i>
85	7	7 against 92·01/10 (1)	importsfr om	imports from
	7	3 against 92·01/10 (2)	50% Pt	50% Pt),
87	7	3 against 93·01/07	840·3101,	834·3101
89		8	Note	Notes.
94	Note 1 (h)	1	cops	crops
	Note 1 (r)	1	articles or	articles of
95	2	1 against 97·01/08 (1)	elsewher pccified	elsewhere specified.
	7	22 against 97·01/08 (1)	clock work o	clockwork or
96		9	Parts	(c) Parts
97	6	1	ohther	Other
	heading			
	7	5 against 93·08 (1)	impor	imports from
104	Item (29)	1	spittons	spittoons

NOTE:—Minor errors in punctuation etc. have not been included.