

## **FINANCE ACT, 1995**

**22 of 1995**

**[26th May, 1995]**

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**SCHEDULE 5 :-** SCHEDULE

**FINANCE ACT, 1995**

**22 of 1995**

**[26th May, 1995]**

An Act to give effect to the financial proposals of the Central Government for the financial year 1995- 96. . BE it enacted by Parliament in the Forty-sixth Year of the Republic of India as follows :

CHAPTER 1  
PRELIMINARY

**1. Short title and commencement :-**

(1) This Act may be called the Finance Act, 1995.

(2) Save as otherwise provided in this Act, sections 2 to 49 shall be deemed to have

come into force on the 1st day of April, 1995.

## CHAPTER 2

### RATES OF INCOME-TAX

#### **2. Income-tax :-**

(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1995, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased in the cases to which Paragraph E of that Part applies', by a surcharge, calculated in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds,

(i) in a case to which the said sub-Paragraph I applies, thirty-five thousand rupees, and

(ii) in a case to which the said sub-Paragraph II applies, eighteen thousand rupees, then,

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,

(i) in a case to which the said sub-Paragraph I applies, the first thirty-five thousand rupees, and

(ii) in a case to which the said sub-Paragraph II applies, the first eighteen thousand rupees, of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of 'the total income; and

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

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

(ii) the net agricultural income shall be increased,

(A) in a case to which the said sub-paragraph I applies by a sum of thirty-five thousand rupees; and

(B) in a case to which the said sub-paragraph II applies, by a sum of eighteen thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in sub-paragraph I or, as the case may be, sub-paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income.

(3) hi cases to which the provisions of Chapter XII or Chapter XII-A or sub-section

(I A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 112 shall be increased in the case of a domestic company by a surcharge as provided in Paragraph E of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under section 115B, or in the case of a domestic company having a total income exceeding seventy-five thousand rupees, under section 115BB, of the Income-tax Act, the income-tax computed shall be increased by a surcharge calculated at the rate of fifteen per cent of such income-tax.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule and shall be increased in the cases to which the provisions of sub-item (a) of Item 2 of that Part apply, by a surcharge, calculated in the manner provided therein.

(5) In cases in which tax has to be deducted under sections 194C, 194G, 194I, 194J and 194K of the Income-tax Act, the deduction shall be made at the rates specified in those sections and shall be increased in the case of an assessee, being a domestic company, by a surcharge calculated at the rate of fifteen per cent of such deduction.

(6) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rate specified in that section and shall be increased in the case of a buyer, being a domestic company, by a surcharge calculated at the rate of fifteen per cent of such collection.

(7) Subject to the provisions of sub-section (8), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVIIIC of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in the manner provided therein :

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A of sub-section (1A) of section 161 or section 164A or section 16A or section 187B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be :

Provided further that the amount of income-tax computed in accordance with the provisions of sections 112 and 113 shall be increased in the case of a domestic company by a surcharge as provided in Paragraph E of Part III of the First Schedule

:

Provided also that in respect of any income chargeable to tax under section 115B, or in the case of a domestic company, under section 115BB, of the Income-tax Act, having a total income exceeding seventy five thousand rupees, the "advance tax" computed under the first proviso shall be increased by a surcharge calculated at the rate of fifteen per cent of such "advance tax".

(8) In the cases to which sub-paragraph I or sub-paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the income tax Act, income-tax is to be charged in respect of the income of a period other than the previous year. in such other period, any net agricultural income exceeding six hundred rupees in addition to total income and the total income exceeds,

(i) in a case to which the said sub-paragraph I applies, forty thousand rupees; and

(ii) in a case to which the said sub-paragraph II applies, eighteen thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,

(i) in a case to which the said sub-paragraph I applies, the first forty thousand rupees, and

(ii) in a case to which the said sub-paragraph II applies, the first eighteen thousand rupees, of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

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

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

(ii) the net agricultural income shall be increased,

(A) in a case to which the said sub-paragraph I applies by a sum of forty thousand rupees; and

(B) in a case to which the said sub-paragraph II applies, by a sum of eighteen thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said sub-paragraph I or, as the case may be, the said sub-paragraph II as if the net agricultural income as so increased were the total income;

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

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

(a) "domestic company" means an Indian company, or any other company which in respect of the Income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1995, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of the Act;

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

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

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

### CHAPTER 3 DIRECT TAXES

#### **3. Amendment of section 2 :-**

In section 2 of the Income-tax Act, in clause (42A) in Explanation I, in clause (i), after sub-clause (e), the following sub-clause shall be inserted, with effect from the 1st day of April, 1996, namely

"(f) in the case of a capital asset, being a financial asset, allotted without any payment and on the basis of holding of any other financial asset, the period shall be reckoned from the date of the allotment of such financial asset;"

#### **4. Amendment of section 10 :-**

In section 10 of the Income-tax Act,

(1) in clause (10D), after the words "such policy", the words, brackets, figures and letters "other than any sum received under sub-section (3) of section 80DDA" shall be inserted with effect from the 1st day of April, 1996;

(2) in clause (14), with effect from the 1st day of July, 1995,

(a) in sub-clause (i), for the words "as the Central Government may, by notification in the Official Gazette, specify, the words "as may be prescribed" shall be substituted;

(b) in sub-clause (ii), for the words "as the Central Government may, by notification in the Official Gazette, specify, to the extent specified in the notification", the words "as may be prescribed and to the extent as may be prescribed" shall be substituted;

(3) in clause (15), sub-clause (v), the following sub-clause shall be inserted, namely

: '(v) interest on

(a) securities held by the Welfare Commissioner, Bhopal Gas Victims, Bhopal, in the Reserve Bank's SGL Account No. SL/DH048;

(b) deposits for the benefit of the victims of the Bhopal gas leak disaster held in such account, with the Reserve Bank of India or with a public sector bank, as the Central Government may, by notification in the Official Gazette specify, whether prospectively or retrospectively but in no case earlier than the 1st day of April, 1994 in this behalf.

Explanation. For the purposes of this sub-clause, the expression "public sector bank" shall have the meaning assigned to it in the Explanation to clause (23D);

(4) for clause (15A), the following clause shall be substituted with effect from the 1st day of April, 1996, namely:

(15A) any payment made, by an Indian company engaged in the business of operation of aircraft, to acquire an aircraft or an aircraft engine (other than a payment for providing spares, facilities or services in connection with the operation of leased aircraft) on lease from the Government of a foreign State or a foreign enterprise under an agreement approved by the Central Government in this behalf.

Explanation. For the purposes of this clause, the expression "foreign enterprise" means a person who is a non-resident;

(5) after clause (23AA), the following clause shall be inserted, with effect from the 1st day of April, 1996, namely:

"(23AAA) any income received by any person on behalf of a fund established, for such purposes as may be notified by the Board in the Official Gazette for the welfare of employees or their dependants and of which fund such employees are members if such fund fulfills the following conditions, namely :

(a) the fund

(i) applies its income, or accumulates it for application, wholly and exclusively to the objects for which it is established; and

(ii) invests its funds and contributions and other sums received by it in the forms or modes specified in sub-section (5) of section 11;

(b) the fund is approved by the Commissioner in accordance with the rules made in this behalf : Provided that any such approval shall at any one time have effect for such assessment year or years not exceeding' three assessment years as may be specified in the order of approval;

(6) in clause (23D), for the portion beginning with the words "any income of such Mutual Fund" and ending with the words "specify in this behalf" the following shall be substituted with effect from the 1st day of July, 1995, namely:

"any income of

(i) a Mutual Fund registered under the Securities and Exchange Board of India Act, 1992 or regulations made thereunder;

(ii) such other Mutual Fund set up by a public sector bank or a public financial institution or authorised by the Reserve Bank of India and subject to such

conditions as the Central Government may, by notification in the Official Gazette, specify in this behalf":

(7) after clause (23E), the following clause shall be inserted with effect from the 1<sup>st</sup> day of April, 1996, namely:

"(23F) any income by way of dividends or long-term capital gains of a venture capital fund or a venture capital company from investments made by way of a equity shares in a venture capital undertaking :

Provided that such venture capital fund or venture capital company is approved for the purposes of this clause by the prescribed authority in accordance with the rules made in this behalf and satisfies the prescribed conditions:

Provided further that any approval by the prescribed authority shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the order of approval :

Provided also that the aforesaid equity shares are transferred (other than in the event of the said shares being listed in a recognised stock exchange in India) by a venture capital fund or venture capital company to any person at time within a period of three years from the date of their acquisition, the aggregate amount of income by way of dividends on such equity shares which has not been included in the total income of the previous year or years preceding the previous year in which such transfer has taken place shall be deemed to be the income of the venture capital fund or of the venture capital company of the previous year in which such transfer has taken place :

Provided also that the exemption shall not be allowed in respect of the long term capital gains, if any, arising on such transfer of equity shares as is mentioned in the third proviso.

Explanation. For the purposes of this clause,

(a) "venture capital fund" means such fund, operating under a trust registered under the provisions of the Registration Act, 1908, established to raise monies of the trustees for investments mainly by way of acquiring equity shares of a venture capital undertaking in accordance with the prescribed guidelines;

(b) "venture capital company" means such company as has made investments by way of acquiring equity shares of venture capital undertakings in accordance with the prescribed guidelines; and

(c) "venture capital undertaking" means such domestic company whose shares are not listed in a recognised stock exchange in India and which is engaged in the manufacture or production of such articles or things (including computer software) as may be notified by the Central Government in this behalf;

(8) after clause (25), the following clause shall be inserted and shall be deemed always to have been inserted with effect from the day of April, 1962, namely : "(25A) any income of the Employees' State Insurance Fund set up under the provisions of the Employees' State Insurance Act, 1948;" (9) after clause (26B), the following clause shall be inserted, namely : (26BB) any income of a corporation established by the Central Government or any State Government for promoting the interests of the members of a minority community.

Explanation. For the purposes of this clause, 'minority community' means a community notified as such by the Central Government in the Official Gazette in this behalf;

**5. Amendment of section 10A :-**

In section 10A of the Income-tax Act, in sub-section (2), after clause

(i), the following clause shall be inserted with effect from the 1st day of April, 1996, namely. : "(ia) in relation to an undertaking which begins to manufacture or produce any article or thing on or after the 1st day of April, 1995, its exports of such articles or things are not less than seventy-five per cent of the total sales thereof during the previous Act".

**6. Amendment of section 17 :-**

In section 17 of the Income-tax Act, in clause (3), in sub-clause (ii), with effect from the 1st day of April, 1996,

(a) after the words, brackets and figures "clause (12)" the word, brackets and figures" clause (13) shall be inserted;

(b) the brackets and words "(not being an approved superannuation fund)" shall be omitted.

**7. Amendment of section 32 :-**

In section 32 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1996,

(a) the first proviso shall be omitted;

(b) in the second proviso, the word 'further' shall be omitted;

(c) in the third proviso, for the word "also", the word "further" shall be substituted.

**8. Amendment of section 33AC :-**

In, section 33AC of the Income-tax Act, in sub-section (1), for the portion beginning with the words "in the case Of an assessee" and ending with the words, brackets and figure "manner laid down in sub-section (2)", the following shall be substituted with effect from the 1st day of April, namely: In the case of an assessee, being a Government company of a public company formed and registered in India with the main object of carrying on the business of operation of ships, there shall in accordance with and subject to the provisions of this section, be allowed a deduction of an amount not exceeding fifty per cent of profits derived from the business of operation of ships (computed under the head "Profits and gains of business or profession" and before making any deduction under this section), as is debited to the profit and loss account of the-previous year in respect of which the deduction is to be allowed and credited to a reserve account, to be utilised in the manner laid down in sub-section (2)."

**9. Amendment of section 35CCA :-**

In section 35CCA of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1996,

(a) in clause (c), for the word "behalf the words "behalf; or" shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely : "(d) to the National Urban Poverty Eradication Fund set up and notified by the Central

Government in this behalf".

**10. Amendment of section 36 :-**

In section 36 of the Income-tax Act, in sub-section (1), in clause (viii), with effect from the 1st day of April, 1996,

(a) for the portion beginning with the words "industrial or agricultural development in India" and ending with the words "such reserve account", the following shall be substituted, namely : - Industrial or agricultural development or development of infrastructure facility in India or by a public company formed and registered in India with the main object of carrying on the business of providing long- term finance for construction or purchase of houses in India for residential purposes, an amount not exceeding forty per cent of the profits derived from such business of providing long-term finance (computed under the head "profits and gains of business or profession" before making any deduction under this section) carried to such reserve account;

(b) in the Explanation, after clause (c), the following clause shall be inserted, namely : (d) "Infrastructure facility" shall have the meaning assign to it in section 80-IA;

**11. Amendment of section 40A :-**

In section 40A of the Income-tax Act, in sub-section (3), for the words "such expenditure shall not be allowed as a deduction", the words "twenty per cent. of such expenditure shall not be allowed as a deduction" shall be substituted with effect from the 1st day of April, 1996.

**12. Amendment of section 43 :-**

In section 43 of the Income-tax Act, in clause (3), after the words "business or profession" the words "but does not include tea bushes or livestock" and shall be deemed always to have been inserted with effect from the 1st day of April, 1962.

**13. Amendment of section 44AB :-**

In section 44AB of the Income-tax Act, with effect from the day of July, 1995,

(a) for the words "obtain before", the words 'furnished by' shall be substituted;

(b) in the first proviso; the words 'figures and letters' "section 44AC or" shall be omitted;

(c) in the second proviso, for the words "obtain before", words "furnishes by the" shall be substituted.

**14. Amendment of section 55 :-**

In section 55 of the Income-tax Act, in sub-section (2), in clause (aa), with effect from the 1st day of April, 1996,

(i) for the portion beginning with the words 'in a case where' and ending with the words, brackets, figures and letter "sub-clause (i), (ii) of clause (b)" the following shall be substituted, namely : "in a case where, by virtue of holding a capital asset, being a share or any other security within the meaning of clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (hereinafter in this clause referred to as the financial asset), the assessee

(A) becomes entitled to subscribe to any additional financial asset; or

(B) is allotted any additional financial asset without any payment. then, subject to

the provisions of sub-clauses (i) and (ii) of clause (b)";

(ii) after sub-clause (iii), the following sub-clause shall be inserted, namely : '(iiia) in relation to the financial asset allotted to the assessee without any payment and on the basis of holding of any other financial asset, shall be taken to be nil in the case of such assessee";

**15. Insertion of new section 80DDA :-**

After section 80DD of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1996, namely : '80DDA. Deduction in respect of deposit made for maintenance of handicapped dependant.

(1) In computing the total income of an assessee who is resident in India, being an individual or a Hindu undivided family, there shall be deducted, in accordance with and subject to the provisions of this section, an amount not exceeding twenty thousand rupees paid or deposited by him in the previous year, out of his income chargeable to tax, under any scheme framed in this behalf by the Life Insurance Corporation or the Unit Trust of India subject to the conditions specified in sub-section (2) and approved by the Board in this behalf.

(2) The deduction under sub-section (1) shall be allowed only if the following conditions are fulfilled, namely:

(a) the scheme referred to in sub-section (1) provides for payment of annuity or lump sum amount for the benefit of a handicapped dependant in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made;

(b) the assessee nominates either the handicapped dependant or any other person or a trust to receive the payment on his behalf, for the benefit of the handicapped dependant.

(3) If the handicapped dependant predeceases the individual or the member of the Hindu undivided family referred to in sub-section (2), an amount equal to the amount paid or deposited under sub-section (1) shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

(4) In this section,

(a) "Government hospital" shall have the meaning assigned to it in the explanation to section 80DD;

(b) "handicapped dependant" shall mean a person who

(i) is a relative of the individual or, as the case may be, is a member of the Hindu undivided family and is not dependant on any person other than such individual or Hindu undivided family for his support or maintenance; and

(ii) is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability or mental retardation specified in the rules made by the Board for the purposes of section 80DD, which is certified by a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a Government hospital, and which has the effect of reducing considerably such person's capacity for normal work or engaging in a

gainful employment or occupation;

(c) "Life Insurance Corporation" shall have the same meaning as in clause (iii) of sub-section (8) of section 88;

(d) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963;

**16. Amendment of section 80G :-**

In section 80G of the Income-tax Act,

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letter "sub-clause (iiig) or", the words, brackets, figures and letter "sub-clause (iiih) or" shall be inserted with effect from the 1st day of April, 1996;

(b) In sub-section (2), in clause (a),

(i) after sub-clause (iiig), the following sub-clause shall be inserted with effect from the 1st day of April, 1996, namely '(iiih) any Zila Saksharta Samiti constituted in any district under the chairmanship of the Collector of that district for the purposes of improvement of primary education in villages and towns in such district and for literacy and post-literacy activities.

Explanation. For the purposes of this sub-clause, "town" means a town which has a population not exceeding one lakh according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or',;

(ii) after sub-clause (vi), the following sub-clause shall be inserted, namely : "(via) any corporation referred to in clause (26BB) of section 10; or";

(c) in sub-section (4), for the brackets, figures and word "(vi) and (vii)"; the brackets, figures, letter and word "(vi), (via) and (vii)" shall be substituted.

**17. Amendment of section 80GGA :-**

In section 80GGA of the Income-tax Act, in sub-section (2), after clause (d), the following clause shall be inserted with effect from the 1st day of April, 1996, namely : "(e) any sum paid by the assessee in the previous year to the National Urban Poverty Eradication Fund set up and notified by the Central Government for the purposes of clause (d) of sub-section (1) of section 35CCA."

**18. Amendment of section 80HHE :-**

In section 80HHE of the Income-tax Act, in sub-section (1), the proviso shall be omitted with effect from the 1st day of April, 1996.

**19. Amendment of section 80-IA :-**

In section 80-IA of the Income-tax Act, with effect from the 1st day of April, 1996,

(a) in sub-section (1), for the words and brackets "operation of a ship (such business being hereinafter referred to as the eligible business)", the words and brackets "operation of a ship or developing, maintaining and operating any infrastructure facility (such business being hereinafter referred to as the eligible business)" shall be substituted;

(b) in sub-section (2), in clause (iv), after sub-clause (c), the following sub-clause shall be inserted, namely: . . "(d) in the case of an industrial undertaking being a small scale industrial undertaking, not specified in sub-clause (b) or in sub-clause

(c), it begins to manufacture or produce articles or things or to operate its cold storage plant at any time during the period beginning on the 1<sup>st</sup> day of April, 1995 and ending on the 31<sup>st</sup> day of March, 2000;"

(c) after sub-section (4), the following sub-section shall be inserted, namely : "(4A) This section applies to any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility which fulfills all the following conditions, namely :

(i) the enterprise is owned by a company registered in India or by a consortium of such companies;

(ii) the enterprise has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for developing, maintaining and operating a new infrastructure facility subject to the condition that such infrastructure facility shall be transferred to the Central Government, State Government, local authority or such other statutory body, as the case may be, within the period stipulated in the agreement;

(iii) the enterprise starts operating and maintaining the infrastructure facility on or after the 1<sup>st</sup> day of April, 1995";

(d) in sub-section (5),

(i) in clause (i). in sub-clause (a), after the word, brackets and letter "sub-clause (a)", the words, brackets and letter "or sub-clause (d)" shall be inserted;

(ii) after clause (i), the following clause shall be inserted, namely : "(ia) in the case of an enterprise referred to in sub-section (4A), hundred per cent. of the profits and gains derived from such business for the initial five assessment years and thereafter, thirty per cent, of such profits and gains;"

(e) in sub-section (6), after clause (iii), the following clause shall be inserted, namely : "(iv) any ten consecutive assessment years falling within a period of twelve assessment years beginning with the assessment year in which an assessee begins, operating and maintaining infrastructure facility.';

(f) in sub-section (12), for Clauses (c), the following clauses shall be substituted, namely : '(c) "initial assessment year"

(1) in the case of an industrial undertaking or cold storage plant or ship or hotel, means the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage, plant or plants or the ship is first brought into use or the business of the hotel starts functioning;

(2) in the case of an enterprise, carrying on the business of developing, operating and maintaining any infrastructure facility, means the assessment year specified by the assessee at his option to be the initial year, not falling beyond the twelfth assessment year starting from the previous year in which the enterprise begins operating and maintaining the infrastructure facility;

(ca) "infrastructure facility" means a road, highway, bridge, airport, port or rail system or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette,".

**20. Amendment of section 80L :-**

In section 80L of the Income-tax Act, in sub-section (1), in clauses (1) and (2), for the words "ten thousand", the words "thirteen thousand" shall be substituted with effect from the 1st day of April, 1996.

**21. Amendment of section 80U :-**

In section 80U of the Income-tax Act, for the words "twenty thousand rupees", the words "forty thousand rupees" shall be substituted, with effect from the 1st day of April, 1996.

**22. Amendment of section 88 :-**

In section 88 of the Income-tax Act, with effect from the 1st day of April, 1996

(i) sub-section (3) shall be omitted;

(ii) in sub-section (7), in clause (i), for the words "contract of insurance, before premiums have been paid for two years; or", the following shall be substituted, namely : "contract of insurance,

(a) in case of any single premium policy, within two years after the date of commencement of insurance, or

(b) in any other case, before premiums have been paid for two years; or".

**23. Amendment of section 112 :-**

In section 112 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1996,

(i) the proviso at the end of clause (b) shall be omitted;

**24. Insertion of new section 113 :-**

After section 112 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of July, 1995, namely :

"113. Tax in the case of block assessment of search cases. The total undisclosed income of the block period, determined under section 158BC, shall be chargeable to tax at the rate of sixty per cent."

**25. Amendment of section 115K :-**

In section 115K of the Income-tax Act, with effect from the 1st day of April, 1996

(a) for the words "forty-two thousand rupees", wherever they occur, the words "forty-seven thousand rupees" shall be substituted;

(b) for the words "five lakh rupees", at both the places where they occur, the words "six lakh rupees" shall be substituted.

**26. Amendment of section 132 :-**

In section 132, in sub-section (5), after the words, brackets, figure and letter "or sub-section (1A)", the words, figures and letters "as a result of a search initiated or requisition made before the 1st day of July, 1995", shall be inserted with effect from the 1st day of July, 1995.

**27. Amendment of section 133 :-**

In section 133 of the Income-tax Act, in clause (6), with effect from the 1st day of July, 1995,

(a) after the words "will be useful for, or relevant to, any" the words "inquiry or"

shall be inserted; and

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

"Provided further that the power in respect of an inquiry, in a case where no proceeding is pending, shall be exercised by any income-tax authority below the rank of Director or Commissioner without the prior approval of the Director or, as the case may be, the Commissioner."

**28. Amendment of section 133A :-**

In section 133A of the Income-tax Act, with effect from the 1st day of July, 1995,

(a) in sub-section (1),

(i) in clause (b), the word "or" shall be inserted at the end;

(ii) after clause (b), the following clause shall be inserted, namely : "(c) any place in respect of which he is authorised for the purposes of this section by such income-tax authority, who is assigned the area within which such place is situated or who exercises jurisdiction in respect of any person occupying such place,";

(b) in the Explanation occurring at the end, in clause (a), for the words "a Deputy Commissioner", the Words "a Commissioner, a Deputy Commissioner, a Director, a Deputy Director", shall be substituted.

**29. Amendment of section 139 :-**

In section 139 of the Income-tax Act, with effect from the 1st day of July, 1995,

(a) in sub-section (6A),

(i) the words, brackets and figures "sub-sections (1) and (3) of" shall be omitted;

(ii) for the words, figures and letters "obtained under section 44AB", the words, figures and letters "referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, a copy of such report together with proof of furnishing the report" shall be substituted;

(b) 'in sub-section (9), in the Explanation, for clause (bb), the following clause shall be substituted, namely: "(bb) the return is accompanied by the report of the audit referred to in section a 44AB, or, where the report has been furnished prior to the furnishing of the return, by a copy of such report together with proof of furnishing the report;".

**30. Substitution of new section for section 139A :-**

For section 139A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely : 139A. Permanent account number.

(1) Every person,

(i) if his total income of the total income of any other person in respect of which he is assessable under this Act during any previous year exceeded the maximum amount which is not chargeable to income-tax; or

(ii) carrying on any business or profession whose total sales, turnover or gross receipts are or is likely to exceed fifty thousand rupees in any previous year; or

(iii) who is required to furnish a return of income under sub-section (4A) of section

139, and who has not been allotted a permanent account number shall, within such time as may be prescribed, apply to the Assessing Officer for the allotment of a permanent account number.

(2) The Assessing Officer may also allot to any other person by whom tax is payable, a permanent account number.

(3) Any person, not falling under sub-section (1) or sub-section (2), may apply to the Assessing Officer for the allotment of a permanent account number and, thereupon, the Assessing Officer shall allot a permanent account number to such person forthwith.

(4) For the purpose of allotment of permanent account numbers under the new series, the Board may, by notification in the Official Gazette, specify the date from which the persons referred to in sub-sections (1) and (2) and other persons who have been allotted permanent account numbers and residing in a place to be specified in such notification, shall, within such time as may be specified, apply to the Assessing Officer for the allotment of a permanent account number under the new series and upon allotment of such permanent account number to a person, the permanent account number, if any, allotted to him earlier shall cease to have effect:

Provided that the persons to whom permanent account number under the new series has already been allotted shall not apply for such number again.

(5) Every person shall

(a) quote such number in all his returns to, or correspondence with any, income-tax authority;

(b) quote such number in all challans for the payment of any sum due under this Act;

(c) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him :  
Provided that the Board may prescribe different dates for different transactions or class of transaction or for different class of persons;

(d) Intimate the 'Assessing Officer may change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him.

(6) Every person receiving any document relating to a transaction prescribed under clause (c) of subsection (5) shall ensure that the permanent account number has been duly quoted in the document.

(7) No person who has already been allotted a permanent account number under the new series shall apply, obtain or possess another permanent account number.

(8) The Board may make rules providing for

(a) the form and the manner in which an application may be made for the allotment of a permanent account number and the particulars which such application shall contain;

(b) the categories of transactions in relation to which permanent account numbers shall be quoted by every person in the documents pertaining to such transaction;

(c) the categories of documents pertaining to business or profession in which such numbers shall be quoted by every person.

Explanation. For the purposes of this section,

(a) "Assessing Officer" includes an income-tax authority who is assigned the duty of allotting permanent account numbers;

(b) "permanent account number" means a number which the Assessing Officer may allot to any person for the purpose of identification and includes a permanent account number allotted under the new series;

(c) "permanent account number under the new series" means a permanent account number having ten alphanumeric characters and issued in the form of a laminated card.'

**31. Substitution of new section for section 145 :-**

For section 145 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1997, namely :

145. Method of accounting.

(1) Income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to the provisions of sub-section (2), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee.

(2) The Central Government may notify in the Official Gazette from time to time accounting standards to be followed by any class of assessee or in respect of any class of income.

(3) Where the Assessing Officer is not satisfied about the correctness or completeness of the accounts of the assessee; or where the method of accounting provided in sub-section (1) or accounting standards as notified under sub-section (2), have not been regularly followed by the assessee, the Assessing Officer may make an assessment in the manner provided in section 144.'

**32. Insertion of new Chapter XIV-B :-**

In the Income-tax Act, after Chapter XIV-A, the following Chapter shall be inserted with effect from the 1st day of July, 1995, namely :

**CHAPTER XIV-B SPECIAL PROCEDURE FOR ASSESSMENT OF SEARCH CASES**

158B. Definitions. In this Chapter, unless the context otherwise requires,

(a) "block period" means the period of ten previous years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A, and includes, in the previous year in which such search was conducted or requisition made, the period up to the date of the commencement of such search or, as the case may be, the date of such requisition.

(b) "undisclosed income" includes any money, bullion, jewellery or other valuable article or thing or any income based on any entry in the books of account or other documents or transactions, where such money, bullion, jewellery, valuable article, thing, entry in the books of account or other document or transaction represents wholly or partly income or property which has not been or would not be disclosed for the purposes of this Act.

158BC. Procedure for block assessment. Where any search has been conducted under section 132 or books of account, other documents or assets are requisitioned under section 132A, in the case of any person, then,

(a) the Assessing Officer shall serve a notice to such person requiring him to furnish, within such time, not being less than fifteen days. as may be specified in the notice, a return in the prescribed form and verified in the same manner as a return under clause (i) of sub-section (1) of section 142, setting forth his total income including the undisclosed income for the block period :

Provided that no notice under section 148 is required to be issued for the purposes of proceeding under this Chapter;

(b) the Assessing Officer shall proceed to determine the undisclosed income of the block period in the manner laid down in section 158BB and the provisions of section 142, sub-sections (2) and (3) of section 143 and section 144 shall so far as may apply;

(c) The Assessing Officer, on determination of the undisclosed income of the block period in accordance with this Chapter, shall pass an order of assessment and determine the tax payable by him on the basis of such assessment;

(d) the assets seized under section 132 or requisitioned under section 132A shall be retained to the extent necessary and the provisions of section 132B shall apply subject to such modifications as may be necessary and the references to "regular assessment" in section 132B shall be construed as references to "block assessment".

158D. Undisclosed Income of any other person. Where the Assessing Officer is satisfied that any disclosed income belongs to any person, other than the person with respect to whom search was made under section 132 or whose books of account or other documents or any assets were requisitioned under section 132A. then, the books of account, other documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against such other person and the provisions of this Chapter shall apply accordingly.

158BE. Time limit for completion of block assessment.

(1) The order under section 158BC shall be passed within one year from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, in the case of an assessee, was executed.

(2) The period of limitation for completion of block assessment in the case of the other person referred to in section 158BD shall be one year from the end of the month in which the notice under this Chapter was served on such other person.

158BF. Certain interests and penalties not to be levied or imposed. No interest under the provisions of section 234A, 234B or 234C or penalty under the provisions of clause (c) of sub-section (1) of section 271 or section 271A or section 271B shall be levied or imposed upon the assessee in respect of the undisclosed income determined in the block assessment.

158BG. Authority competent to make the block assessment. The order of assessment for the block period shall be passed by an Assessing Officer not below

the rank of an Assistant Commissioner : Provided that no such order shall be passed without the previous approval of the Commissioner. 158BH. Application of other provisions of this Act. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to assessment made under this Chapter.'

**33. Amendment of section 194A :-**

In section 194A of the Income-tax Act, in sub-section (3), with effect from the 1st day of July, 1995,

(a) in clause (i), the following proviso shall be inserted at the end, namely :

'Provided that in respect of the income credited or paid in respect of time deposits with a banking company to which the Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act) or with a co-operative Society engaged in carrying on the business of banking, the provisions of this clause shall have effect as if for the words "two thousand five hundred rupees", the words "ten thousand rupees" had been substituted and the aforesaid amount shall be computed with reference to the income credited or paid by a branch of the banking company or the co-operative society, as the case may be;";

(b) for clause (vii), the following clauses shall be substituted, namely : "(vii) to such income credited or paid in respect of deposits (other than time deposits made on or after the 1st day of July, 1995) with a banking company to which the Banking Regulation Act, 1949,"applies (including any bank or banking institution referred to in section 51 of that Act); . (viia) to such income credited or paid in respect of,

(a) deposits with a primary agricultural credit society or primary credit society or a co-operative and mortgage bank or a co-operative land development bank;

(b) deposits (other than time deposits made on or after the 1st day of July, 1995) with a co-operative society, other than a co-operative society or bank referred to in sub-clause (a), engaged in carrying on the business of banking;";

(c) the following Explanation shall be inserted at the end, namely :

'Explanation. For the purposes of clauses (i), (vii) and (viia) "time deposits" means deposits (excluding recurring deposits) repayable on the expiry of fixed periods.'

**34. Amendment of section 194C :-**

In section 194C of the Income-tax Act, with effect from the 1st day of July, 1995,

(i) in subrsection (1),

(a) in clause (i), for the words and figures "University Grants Commission Act, 1956", the words and figures "University Grants Commission Act, 1956; or" shall be substituted;

(b) after clause (i), the following clause shall be inserted, namely : "(i) any firm,";

(c) for the words "deduct an amount equal to two per cent. of such sum as income-tax on income comprised therein", the following shall be substituted, namely : "deducted an amount equal to

(i) one per cent. in case of advertising,

(ii) in any other case two per cent., of such sum as income-tax on income comprised

therein;";

(ii) below sub-section (2), after Explanation II, the following Explanation shall be inserted, namely:

'Explanation III. For the purposes of this section, the expression "work" shall also include

(a) advertising;

(b) broadcasting and telecasting including production of programmes for such broadcasting or telecasting;

(c) carriage of goods and passengers by any mode of transport other than by railways;

(d) catering.";

(iii) in sub-section (3), in clause (i), for the words "ten thousand rupees", the words/twenty thousand rupees" shall be substituted.

**35. Amendment of section 194-I :-**

Section 194-1 of the Income-tax Act, in the opening portion, for the words "deduct income-tax thereon at the rate of twenty per cent.", the following shall be substituted with effect from the 1st day of July, 1995, namely : "deduct income-tax thereon at the rate of

(a) fifteen per cent. if the payee is an individual or a Hindu undivided family; and

(b) twenty per cent. in other cases."

**36. Insertion of new sections 194-J and 194-K :-**

After section 194-1 of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of July, 1995, namely :

"194-J. Fees for professional or technical services.

(1) Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any sum by way of

(a) fees for professional services, or

(A) from any sums as aforesaid credited or paid before the 1st day of July, 1995; or

(B) where the amount of such sum or, as the case may be, the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year by the aforesaid person to the account of, or to, the payee, does not exceed

(i) twenty thousand rupees, in the case of fees for professional services referred to in clause (a), or

(ii) twenty thousand rupees, in the case of fees for technical services referred to in clause (b).

(2) Where the Assessing Officer is satisfied that the total income of any person in receipt of the sum referred to in sub-section (1) justifies the deduction of income-tax at any lower rate or no deduction of income-tax, as the case may be, the Assessing Officer shall, on an application made by that person in this behalf, give to

him such certificate as may be appropriate.

(3) Where any such certificate is given, the person responsible for paying the sum referred to in subsection (1) shall, until such certificate is cancelled by the Assessing Officer, deduct income-tax at the rates specified in such certificate or deduct no tax, as the case may be.

Explanation. For the purposes of this section,

(a) "professional services" means services rendered by a person in the course of carrying on legal, medical, engineering, or architectural profession or the profession of accountancy or technical consultancy or interior decoration or advertising or such other profession as is notified by the Board for the purposes of section 44-AA or of this section;

(b) "fees for technical services" shall have the same meaning as in Explanation 2 to clause (vii) of subsection (1) of section 9;

(c) where any sum referred to in sub-section (1) is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such sum, such crediting shall be deemed to be credit of such sum to the account of the payee and the provisions of this section shall apply accordingly.

194K. Income in respect of units.

(1) Where any income is payable to a resident in respect of units of Mutual Fund specified under clause (23D) of section .10 or of the Unit Trust of India the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of,

(a) twenty per cent., if the payee is a company, and

(b) fifteen per cent. in the case of other payees.

(2) The provisions of sub-section (1) shall not apply

(i) where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person responsible for making the payment to the account of, or to, the payee does not exceed ten thousand rupees :

Provided that the amount often thousand rupees shall be computed with reference to the income credited or paid,

(a) in respect of a branch office of the Mutual Fund or of the Unit Trust of India, as the case may be, and

(b) under a particular scheme under which the units have been issued;

(ii) to such income credited or paid before the 1st day of July, 1995;

(iii) to such income credited or paid in respect of units issued under such scheme already in operation of the Mutual Fund or of the Unit Trust of India, as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the plan of payment of income thereunder to the unit-holders; and

(iv) to such income credited or paid in respect of units issued under any scheme of the Unit Trust of India to any institution or fund where such income is not liable to inclusion in its total income under the provisions of sections 11 and 12 or clause (22) or clause (22A) or clause (23) or clause (23-AA) or clause (23C) of section 10.

Explanation. For the purposes of this section,

(a) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963;

(b) where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of accounts of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'

**37. Substitution of new section for section 196A :-**

For section 196A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely :

'196A. Income in respect of units of non-residents.

(1) Any person responsible for paying to a non-resident, not being a company, or to a foreign company, any income in respect of units of a Mutual Fund specified under clause (23D) of section 10 or of the Unit Trust of India shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of twenty per cent.

(2) Notwithstanding anything contained in sub-section (1), no deduction of tax shall be made from any income payable in respect of units of the Unit Trust of India to a non-resident Indian or a non-resident Hindu undivided family, where the units have been acquired from the Unit Trust of India out of the funds in a Non-resident (External) Account maintained with any bank in India or by remittance of funds in foreign currency, in accordance, in either case, with the provisions of the Foreign Exchange Regulation Act, 1973, and the rules made thereunder.

Explanation. For the purposes of this section

(a) "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973;

(b) "non-resident Indian" shall have the meaning assigned to it in clause (e) of section 115C;

(c) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963;

(d) "where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'

**38. Amendment of section 197 :-**

In section 197 of the Income-tax Act, in sub-section (1), after the figures and letter

"194-1," the figures and letter," 194-K" shall be inserted with effect from the 1st day of July, 1995.

**39. Amendment of section 197A :-**

In section 197A of the Income-tax Act, for sub-section (I A), the following sub-section shall be substituted-with effect from the 1st day of July, 1995, namely :

"(1A) Notwithstanding anything contained in section 194A or section 194K, no deduction of tax shall be made under either of the said sections in the case of a person (not being a company or a firm), if such person furnishes to the person responsible for paying any income of the nature referred to in section 194A or section 194K, as the case may be, a declaration, in writing in duplicate in the prescribed form and verified in she prescribed manner to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be nil."

**40. Amendment of sections 198 to 200 and 202 to 205 :-**

In sections 198, 199, 200, 202,203,203A, 204 and 205 of the Income-tax Act, after the word, figures and letter "section 194-1," the words, figures and letters "section 194J, section 194K," shall be inserted with effect from the 1st day of July, 1995.

**41. Amendment of section 230A :-**

In section 230A of the Income-tax Act, in sub-section (1), for the words "two lakh rupees," the words "five lakh rupees" shall be substituted with effect from the 1st day of July, 1995.

**42. Amendment of section 234B :-**

In section 234-B of the Income-tax Act,

(i) in sub-section (1), for the words "or regular assessment on an amount," the words "and where a regular assessment is made, to the date of such regular assessment, on an amount" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989;

(ii) in sub-section (3), for the words, brackets and figure "or regular assessment referred to in sub-section (1)," the words, brackets and figure "and where a regular assessment is made as is referred to in sub-section (1) following the date of such regular assessment" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989.

**43. Amendment of section 245C :-**

In section 245C of the Income-tax Act, in sub-section (1), in the proviso, in clause (b), for the words "fifty thousand rupees," the words "one hundred thousand rupees" shall be substituted with effect from the 1st day of July, 1995.

**44. Amendment of section 245D :-**

In section 245D of the Income-tax Act, in sub-section (1), for the second proviso the following proviso shall be substituted with effect from the 1st day of July, 1995,namely :

Provided further that the Commissioner shall furnish the report within a period of forty-five days of the receipt of communication from the Settlement Commission in case of all applications made under section 245C on or after the 1st day of July, 1995 and if the Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report."

**45. Amendment of section 253 :-**

In section 253 of the Income-tax Act, with effect from the 1st day of July, 1995

(i) in sub-section (1), after clause (a), the following clause shall be inserted, namely : "(b) an order passed by an Assessing Officer under clause (c) of section 158C; or;"

(ii) in sub-section (3), the following proviso shall be inserted at the end, namely :

'Provided that in respect of any appeal under clause (b) of sub-section (1), this sub-section shall have effect as if for the words "sixty days," the words "thirty days" had been substituted."

**46. Amendment of section 269UC :-**

In section 269UC of the Income-tax Act, with effect from the 1st day of July, 1995,

(i) in sub-section (1), for the words "no transfer of any immovable property of such value exceeding five lakh rupees as may be prescribed," the words "no transfer of any immovable property in such area and of such value exceeding five lakh rupees, as may be prescribed" shall be substituted;

(ii) after sub-section (3), the following sub-section shall be inserted, namely :

"(4) Where it is found that the settlement referred to in sub-section (2) is defective, the appropriate authority may intimate the defect to the parties concerned and give them an opportunity to rectify the defect within a period of fifteen days from the date of such intimation or within such further period which, on an application made in this behalf, the appropriate authority may, in its discretion, allow and if the defect is not rectified within the said period of fifteen days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provision of this Chapter, the statement shall be deemed never to have been furnished."

**47. Amendment of section 269UD :-**

In section 269UD of the Income-tax Act, with effect from the 1st day of July, 1995, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:

"Provided also that the period of limitation referred to in the second proviso shall be reckoned, where any defect as referred to in sub-section (4) of section 269UC has been intimated, with reference to the date of receipt of the rectified statement by the appropriate authority."

**48. Amendment of section 271B :-**

In section 271B of the Income-tax Act, for the words, figures, letters and brackets "obtain a report of such audit as required under section 44AB or furnish the said report along with the return of his income filed under sub-section (1) of section 139, or along with the return of income furnished in response to a notice under clause (1) of sub-section (1) of section 142," the words, figures and letters "furnish a report of such audit as required under section 44AB" shall be substituted with effect from the 1st day of July 1995.

**49. Amendment of section 293A :-**

In section 293A of the Income-tax Act,

(a) in sub-section (1), after the words "or in regard to the whole or any part of the

income of such class of persons," the following words shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1993, namely :

"or in regard to the status, in which such class of persons or the members thereof are to be assessed on their income from the business referred to in clause (a) of sub-section (2) :

Provided that the notification for modification in respect of the status may be given effect from an assessment year beginning on or after the 1st day of April, 1993;"

(b) for Explanation occurring at the end, the following Explanation shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1993. namely :

'Explanation. For the purposes of this section,

(a) "mineral oil" includes petroleum and natural gas;

(b) "status" means the category under which the assessee is assessed as "individual," "Hindu undivided family" and so on.'

#### CHAPTER 4 INDIRECT TAXES

#### **50. Substitution of new authorities :-**

In the Customs Act, 1962 (hereinafter referred to as the Customs Act), unless the context otherwise requires, references to any authority specified in column (2) of the Table below shall be substituted by the references to the authority specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made :

#### **51. Amendment of section 2 :-**

In section 2 of the Customs Act,

(i) in clause (1), for the words and brackets "Collector (Appeals)," the words and brackets "Commissioner (Appeals)" shall be substituted;

(ii) for clauses (7A) and (8), the following clauses shall be substituted, namely :  
'(7A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (1) of section 4; (8) "Commissioner of Customs," except for the purposes of Chapter XV, includes an Additional Commissioner of Customs;

#### **52. Substitution of new sections for sections 3 and 4 :-**

For sections 3 and 4 of the Customs Act, the following sections shall be substituted, namely :

"3. Classes of officers of customs. There shall be the following classes of officers of customs; namely:

(a) Chief Commissioners of Customs;

(b) Commissioners of Customs;

(c) Commissioners of Customs (Appeals);

(d) Deputy Commissioners of Customs;

(e) Assistant Commissioners of Customs; and

(f) such other class of officers of customs as may be appointed for the purposes of this Act.

#### 4. Appointment of officers of customs.

(1) The Central Government may appoint such persons as it thinks fit to be officers of customs.

(2) Without prejudice to the provisions of sub-section (1), the Central Government may authorise the Board, a Commissioner of Customs or a Deputy or Assistant Commissioner of Customs to appoint officers of customs below the rank of Assistant Commissioner of Customs."

#### **53. Amendment of section 20 :-**

In section 20 of the Customs Act, the proviso and the Explanations shall be omitted.

#### **54. Amendment of section 27 :-**

In section 27 of the Customs Act, in sub-section (1), for the words "in such form," the words "in such form and manner" shall be substituted.

#### **55. Insertion of new section 27A :-**

After section 27 of the Customs Act, the following section shall be inserted, namely :

"27A. Interest on delayed refunds. If any duty ordered to be refunded under sub-section (2) of section 27 to an applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty, ordered to be refunded under sub-section (2) of section 27 in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

Explanation. Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any Court against an order of the Assistant Commissioner of Customs under sub-section (2) of section 27, the order passed by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, by the Court shall be deemed to be an order passed under that sub-section for the purposes of this section."

#### **56. Substitution of new section for section 28 :-**

For section 28 of the Customs Act, the following section shall be substituted, namely : '28. Notice for payment of duties, interest etc.

(1) When any duty has not been levied or has been short levied or erroneously refunded, or when any interest payable has not been paid, part paid or erroneously refunded, the proper officer may,

(a) in the case of any import made by any individual for his personal use or by

Government or by any educational, research or charitable institution or hospital within one year;

(b) in any other case, within six months, from the relevant date, serve notice on the person chargeable with the duty, or interest which has not been levied or charged or which has been so short-levied or part paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice :

Provided that where any duty has not been levied or has been short-levied or the interest has not been charged or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful misstatement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, the provisions of this sub-section shall have effect as if for the words "one year" and "six months," the words "five years" were substituted.

Explanation. Where the service of the notice is stayed by an order of a Court, the period of such stay shall be excluded in computing the aforesaid period of one year or six months or five years, as the case may be.

(2) The proper officer, after considering the representation, if any made by the person on whom notice is served under sub-section ( 1 ), shall determine the amount of duty or interest due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined.

(3) For the purposes of sub-section (1), the expression "relevant date" means,

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of the goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof;

(c) in a case where duty or interest has been erroneously refunded, the date of refund;

(d) in any other case, the date of payment of duty or interest.

**57. Insertion of new section 28AA :-**

After section 28A of the Customs Act, the following section shall be inserted, namely :

"28AA. Interest on delayed payment of duty. Where a person, chargeable with the duty determined under sub-section (2) of section 28, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten per cent. and not exceeding thirty per cent. per annum, as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty :

Provided that where a person, chargeable with duty determined under sub-section (2) of section 28 before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such

duty.

Explanation 1. Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the Court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

Explanation 2. Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the Court, the date of such determination shall be,

(a) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(b) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(c) for the amount of further increase of duty, the date of order on which the duty is so further increased."

**58. Amendment of section 45 :-**

In section 45 of the Customs Act, after sub-section (2), the following sub-section shall be inserted, namely :

"(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section ( 1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried."

**59. Amendment of section 47 :-**

In section 47 of the Customs Act, in sub-section (2),

(a) for the words "twenty per cent.," the words "ten per cent." shall be substituted;

(b) after the proviso, the following proviso shall be inserted, namely : "Provided further that if the Board is satisfied 'that it is necessary in the public interest so to do, it may, by order for reasons to be recorded, waive the whole or part of any interest payable under this section."

**60. Amendment of section 74 :-**

In section 74 of the Customs Act, for sub-section (3), the following sub-section shall be substituted, namely :

"(3) The Central Government may make rules for the purposes of carrying out the provisions of this section and, in particular, such rules may

(a) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established;

(b) specify the goods which shall be deemed to be not capable of being easily identified; and

(c) provide for the manner and the time within which a claim for payment of drawback is to be filed."

**61. Amendment of section 75 :-**

In section 75 of the Customs Act,

(a) in sub-section (1),

(i) for the words "manufactured in India," the words "manufactured, processed or on which any operation has been carried out in India" shall be substituted;

(ii) for the words "manufacture of such goods" wherever they occur, the words "manufacture or processing of such goods or carrying out any operation on such goods" shall be substituted;

(b) in sub-section (I A), for the words "manufactured in India," the words "manufactured, processed or on which any operation has been carried out in India" shall be substituted;

(c) in sub-section (2),

(i) for clause (a), the following clause shall be substituted, namely : "(a) for the payment of drawback equal to duty actually paid on the imported materials used in the manufacture or processing of the goods or carrying out any operation on the goods or as is specified in the rules as the average amount of duty paid on the materials of that class or description used in the manufacture or processing of export goods or carrying out any operation on export goods of that class or description either by manufacturers generally or by persons processing or carrying on any operation generally or by any particular manufacture or particular person carrying on any process or other operation, and interest, if any, payable thereon;"

(ii) in clause (ab), after the words, brackets and figure "sub-section (1)," the words "or interest chargeable thereon" shall be inserted;

(iii) in clause (c),

(a) for the word "manufacturer," the words "manufacturer or the person carrying on any process or other operation" shall be substituted;

(b) for the word "manufacture," the words "manufacture, process or any other operations carried out" shall be substituted;

(iv) after clause (c), the following clause shall be inserted, namely : "(d) for the manner and the time within which the claim for payjment of drawback may be filed;" (d) after sub-section (2), the following sub-section shall be inserted, namely : "(3) The power to make rules conferred by sub-section (2) shall include the power to give drawback with retrospective effect from a date not earlier than the date of changes in the rates of duty on inputs used in the export goods."

## **62. Insertion of new section 75A :-**

After section 75 of the Customs Act, the following section shall be inserted, namely :

"75A. Interest on drawback.

(1) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a period of three months from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate fixed under section 27 A from the date after the expiry of the said period of three months till the date of payment of such drawback:

Provided that where any drawback, ordered to be paid under section 74 or section 75 in respect of a claim under any of the said sections filed before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such drawback.

(2) Where any drawback has been paid to the claimant erroneously, the claimant shall, within a period of three months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA from the date after the expiry of the said period of three months till the date of recovery of such drawback."

**63. Amendment of section 80 :-**

In section 80 of the Customs Act, after the words "on his leaving India," the words "and if for any reason, the passenger is not able to collect the article at the time of his leaving India, the article may be returned to him through any other passenger authorised by him and leaving India or as cargo consigned in his name" shall be inserted.

**64. Insertion of new section 98A :-**

After section 98 of the Customs Act, the following section shall be inserted, namely :

"98A. Power to relax. If the Central Government is satisfied that it is necessary in the public interest so to do it may, by notification in the Official Gazette, exempt generally, either absolutely or subject to such conditions as may be specified in the notification, coastal goods or vessels carrying coastal goods from all or any of the provisions of this Chapter."

**65. Amendment of section 129C :-**

In section 129C of the Customs Act,

(a) in sub-section (2), for the words, brackets and figures "sub-sections (3) and (4)," the word, brackets and figure "sub-section (4)" shall be substituted;

(b) sub-section (3), shall be omitted.

**66. Amendment of section 142 :-**

In section 142 of the Customs Act, in sub-section (1),

(a) in the opening portion, for the words "Where any duty demanded from any person or any amount of drawback to be recovered from any person or any penalty payable by any person," the words "Where any sum payable by any person" shall be substituted;

(b) for clause (c), the following clause shall be substituted, namely : - "(c) if the amount cannot be recovered from such person in the manner provided in clause (a) or clause (b)

(i) the Assistant Commissioner of Customs may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector on receipt of such certificate shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land

revenue; or

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

**67. Amendment of section 157 :-**

In section 157 of the Customs Act, in sub-section (2), in clause (aa), for the word "form," the words "form and manner" shall be substituted.

**68. Substitution of new section for section 159 :-**

For section 159 of the Customs Act, the following section shall be substituted, namely :

"159. Rules, certain notifications and orders to be laid before Parliament. Every rule or regulation made under this Act, every notification issued under sections 11, 11B, 11H, 11-1, UK, UN, 14,25,' 28A, 43, 66, 69, 70, 74, 75, 76, 98, 98A, 101 and 123 and every order made under sub-section (2) of section 25, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or notification or order, or both Houses agree that the rule or regulation should not be made or notification or order should not be issued or made, the rule or regulation or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification or order."

**69. Amendment of Act 51 of 1975 :-**

The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),

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

(b) shall, with effect from date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

**70. Substitution of new authorities :-**

In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), unless the context otherwise requires, the references to any authority or authorities specified in column (2) of the Table below shall be substituted by the references to the authority or authorities specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made :

**71. Amendment of section 2 :-**

In section 2 of the Central Excises Act, for clause (b), the following clause shall be substituted, namely :

'(b) "Central Excise Officer" means the Chief Commissioner of Central Excise, Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Excise, Deputy Commissioner of Central Excise, Assistant Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 with any of the powers of a Central Excise Officer under this Act.'

**72. Amendment of section 11A :-**

In section 11 A of the Central Excises Act, in sub-section (3), in clause (ii), for sub-clause (a), the following sub-clause shall be substituted, namely :

"(a) in the case of excisable goods on which duty of excise has not been levied or paid or has been short- levied or short-paid

(A) where under the rules made under this Act a periodical return, showing particulars of the duty paid on the excisable goods removed during the period to which the said return relates, is to be filed by a manufacturer or a producer or a licensee of a warehouse, as the case may be, the date on which such return is so filed;

(B) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules;

(C) in any other case, the date on which the duty is to be paid under this Act or the rules made thereunder."

**73. Insertion of new section 11AA :-**

After section IIA of the Central Excise Act, the following section shall be inserted, namely :

"11AA. Interest on delayed payment of duty. Where a person, chargeable with duty determined under sub-section (2) of section 11A, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty :

Provided that where a person chargeable with duty determined under sub-section (2) of section 11A before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such duty.

Explanation 1. Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the Court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

Explanation 2. Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the Court, the date of such determination shall be

(a) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(b) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(c) for the amount of further increase of duty, the date of order on which the duty is so further increased. "

**74. Amendment of section 11B :-**

In section 11B of the Central Excises Act, in sub-section (1), for the words "in such form," the words "in such form and manner" shall be substituted.

**75. Insertion of new section 11BB :-**

After section 11B of the Central Excises Act, the following section shall be inserted, namely :

"11BB. Interest on delayed refunds. If any duty ordered to be refunded under sub-section (2) of section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty :

Provided that where any duty ordered to be refunded under sub-section (2) of section 11B in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

Explanation. Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any Court against an order of the Assistant Commissioner of Central Excise, under sub-section (2) of section 11B, the order passed by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, by the Court shall be deemed to be an order passed under the said sub-section (2) for the purposes of this section."

**76. Insertion of new section 14A :-**

After section 14 of the Central Excises Act, the following section shall be inserted; namely :

14A. Special audit in certain cases. -

(1) If at any stage of enquiry, investigation or any other proceedings before him, any Central Excise Officer not below the rank of an Assistant Commissioner of Central Excise, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or determined by a manufacturer or any person, he may, with the previous approval of the Chief Commissioner of Central Excise, direct such manufacturer or such

person to get the accounts of his factory, office, depots, distributors or any other place, as may be specified by the said Central Excise Officer, audited by a cost accountant, nominated by the Chief Commissioner of Central Excise in this behalf.

(2) The cost accountant, so nominated shall, within the period specified by the Central Excise Officer, submit a report of such audit duly signed and certified by him to the said Central Excise Officer mentioning therein such other particulars as may be specified:

Provided that the Central Excise Officer may, on an application made to him in this behalf by the manufacturer or the person and for any material and sufficient reason, extend the said period by such further period or periods as he thinks fit; so, however, that the aggregate of the period originally fixed and the period or periods so extended shall not, in any case, exceed one hundred and eighty days from the date on which the direction under sub-section (1) is received by the manufacturer or the person.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the manufacturer or person aforesaid have been audited under any other law for the time being in force or otherwise,

(4) The expenses of, and incidental to, such audit (including the remuneration of the cost accountant) shall be determined by the Chief Commissioner of Central Excise (which determination shall be final) and paid by the manufacturer or person and in default of such payment, shall be recoverable from the manufacturer or the person in the manner provided in section 11 for the recovery of sums due to the Government.

(5) The manufacturer or the person shall be given an opportunity of being heard in respect of any material gathered on the basis of audit under sub-section (1) and proposed to be utilised in any proceedings under this Act or rules made thereunder.

Explanation. For the purposes of this section, "cost accountant" shall have the meaning assigned to it in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959.

**77. Amendment of section 35D :-**

In section 35D of the Central Excises Act, sub-section (2) shall be omitted.

**78. Amendment of section 37 :-**

In section 37 of the Central Excises Act, (a) in sub-section (2),

(i) in clause (xvi), after the words "outside India," the words "including interest thereon" shall be inserted;

(ii) after clause (xvii), the following clause shall be inserted, namely : "(xviii) provide for charging and payment of interest, as the case may be, on credit of duty paid or deemed to have been paid on the goods used in, or in relation to, the manufacture of excisable goods where such credit is varied subsequently;"

(iii) in clause (xxiii), for the word "form," the words "form and manner" shall be substituted; (b) after sub-section (2), the following sub-section shall be inserted, namely : "(2A) The power to make rules conferred by clause (xvi) of sub-section (2) shall include the power to give retrospective effect to rebate of duties on inputs used in the export goods from a date not earlier than the changes in the rates of duty on such inputs."

**79. Amendment of section 38 :-**

In section 38 of the Central Excises Act, for sub-section (2), the following sub-section shall be substituted, namely :

"(2) Every rule made under this Act, every notification issued under sub-section (1) of section 5A and section 11C and every order made under sub-section (2) of section 5A, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or order, or both Houses agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification or order."

**80. Amendment of Act 5 of 1986 :-**

The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act) shall be amended in the manner specified in the Fourth Schedule.

**81. Amendment of Act 58 of 1957 :-**

The Additional Duties of Excise (Goods of Special Importance) Act, 1975 (hereinafter referred to as the Additional Duties of Excise Act) shall be amended in the manner specified in the Fifth Schedule.

CHAPTER 5

Miscellaneous

**82. Amendment of Act 19 of 1838 :-**

In the Coasting Vessels Act, 1838, for the expression "Collector of Sea Customs," the expression "Commissioner of Customs" shall be substituted.

**83. Amendment of Act 23 of 1940 :-**

In the Drugs and Cosmetics Act, 1940, for the expression "Customs Collector," the expression "Commissioner of Customs" shall be substituted.

**84. Amendment of Act 27 of 1940 :-**

In the Agricultural Produce Cess Act, 1940,

(i) in section 2, for clause (2), the following clause shall be substituted, namely : (a) "Commissioner" means a Commissioner of Customs as defined in clause (8) of section 2 of the Customs Act, 1962;'

(ii) for the expression "Collector," wherever it occurs, the expression "Commissioner" shall be substituted.

**85. Amendment of Act 7 of 1942 :-**

In the Coffee Act, 1942

(i) in section 3, for clause (c), the following clause shall be substituted, namely : '(c) "Commissioner" means the Commissioner of Customs as specified in clause (b) of section 3 of the Customs Act, 1962;'

(ii) for the expression "Collector," wherever it occurs, the expression "Commissioner" shall be substituted.

**86. Amendment of Act 29 of 1953 :-**

In the Tea Act, 1953,

(i) in section 3, for clause (d), the following clause shall be substituted, namely : '  
(d) "Commissioner of Customs" means a Commissioner of Customs as specified in clause (b) of section 3 of the Customs Act, 1962;'

(ii) for the expression "Customs Collector," wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

**87. Amendment of Act 37 of 1954 :-**

In the Prevention of Food Adulteration Act, 1954, for the expression "Customs Collector," wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

**88. Amendment of Act 43 of 1958 :-**

In the Trade and Merchandise Marks Act, 1958, for the expression "Chief Customs Officer," the expression "Commissioner of Customs" shall be substituted.

**89. Amendment of Act 54 of 1959 :-**

In the Arms Act, 1959, for the expression "Collector of Customs," wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

**90. Amendment of Act 52 of 1963 :-**

In the Unit Trust of India-Act, 1963, in section 32, in sub-section (2), clauses (b) and (c) and the proviso shall be omitted with effect from the 1st day of July, 1995.

**91. Amendment of Act 46 of 1973 :-**

In the Foreign Exchange Regulation Act, 1973 for the expressions "Collector of customs" and "Collector," wherever they occur, the expression "Commissioner of Customs" shall be substituted.

**92. Repeal of Act 38 of 1974 :-**

The Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 shall, as from the 1st day of April, 1996, stand repealed.

SCHEDULE 1

SCHEDULE

PART

INCOME-TAX

PART

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

PART

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

PART

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

**1. . :-**

Rule Agricultural income of the nature referred to in sub-section (a) of clause (IA) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the

provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A, therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

**2. . :-**

Rule Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said subclause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30,31,32,36,37,38,40,40A [other than sub-sections (3) and (4) thereof], 41,43,43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

**3. . :-**

Rule Agricultural income of the nature referred to in sub-clause (c) of clause (IA) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

**4. . :-**

Rule Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

**5. . :-**

Rule Where the assessee is a member of an association of persons or a body of individuals (other than Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**6. . :-**

Rule Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income :

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off

against any income of the assessee from any other source of agricultural income.

**7.** :-

Rule Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**8.** :-

Rule

(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1 st day of April, 1995, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1 st day of April, 1987 or the 1 st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 1989 or the 1 st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1 st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

((iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the

assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994,

(vii) the loss so computed of the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income of the previous year relevant to the assessment year commencing on the 1st of April, 1994,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994,

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or, if by virtue of any provision of the Income-tax Act, Income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, or the 1st day of April, 1995, is a loss, then, for the purposes of sub-section (8) of section 2 of this Act,

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(iii) the loss so computed for the previous year, relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 1995,

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1987 (II of 1987), or of the First Schedule to the Finance Act, 1988. (26 of 1988), or of the First Schedule to the Finance Act, 1989 (13 of 1989), or of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992(18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994). shall be set off under sub-rule (1) or, as the case may be, sub- rule (2).

**9. . :-**

Rule Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

**10. . :-**

Rule The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of Section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**11. . :-**

Rule For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purpose of assessment of the total income.

**SCHEDULE 2**

.

**1. . :-**

in Chapter I, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**2. . :-**

in Chapter 4,

(i) for the entry in column (4) occurring against the sub-heading Nos. (except sub-heading Nos. 0402.10 and 0402.21), the entry "40%" shall be substituted;

(ii) in sub-heading Nos. 0402.10 and 0402.21, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

**3. . :-**

in Chapter 8,

(i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except subheading Nos. 0802.11,0802.12,0804.10,0806.10,0806.20, and 0809.40), the entries "50%" and "40%" shall respectively be substituted;

(ii) in sub-heading No. 0802.11, for the entries in column (4) and column (5), the entries "Rs. 44 per kg." and "Rs. 39 per kg." shall respectively be substituted;

(iii) in sub-heading No. 0802.12, for the entries in column (4) and column (5), the entries "Rs. 80 per kg." and "Rs. 75 per kg." shall respectively be substituted;

(iv) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries "40%" and "30%" shall respectively be substituted;

(v) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall be respectively be substituted;

(vi) in sub-heading No. 0806.20, for the entries in column (4) and column (5), the entries "135%" and "125%" shall respectively be substituted;

(vii) in sub-heading No. 0809.40, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted;

**4. . :-**

in Chapter 9,

(i) in sub-heading No. 0903.00, for the entries in column (4) and column (5), the entries "50%" and "50% less 26 paise per kg." shall respectively be substituted;

(ii) in sub-heading Nos. 0904.11, 0904.12, 0906.10, 0906.20, 0907.00, 0908.10 and 0908.30, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "42.5%" shall respectively be substituted;

(iii) in sub-heading Nos. 0904.20, 0905.00, 0908.20, 0909.10, 0909.20, 0909.30, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them the entry "50%" shall be substituted;

(iv) in sub-heading Nos. 0909.40 and 0910.40, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

**6. . :-**

in Chapter 12,

(i) in sub-heading Nos. 1201.00, 1202.10, 1202.20, 1203.00, 1204.00, 1205.00, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50, 1207.60, 1207.91, 1207.92 and 1207.99, for the entries in column (4) and column (5) occurring against

each of them, the entries "50%" and "40%" shall respectively be substituted;

(ii) in sub-heading Nos. 1208.10, 1208.90, 1209.11, 1209.19, 1209.21, 1209.22, 1209.23, 1209.24, 1209.25, 1209.26, 1209.29, 1209.30, 1210.10, 1210.20, 1211.10, 1211.20, 1211.90, 1212.10, 1212.20, 1212.30, 1212.91, 1212.92, 1212.99, 1213.00, 1214.10 and 1214.90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(iii) in sub-heading Nos. 1209.91 and 1209.99, for the entry in column (4), the entry "10%" shall be substituted;

**7.** :-

in Chapter 13,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1301.20), the entry "50%" shall be substituted;

(ii) in sub-heading No. 1210.20, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

**8.** :-

in Chapter 15

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 1502.00, 1507.10, 1507.90, 1508.10, 1508.90, 1509.10, 1509.90, 1510.00, 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21, 1513.29, 1514.10, 1514.90, 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90), the entry "50%" shall be substituted.

(ii) in sub-heading No. 1502.00, for the entry in column (4), the entry "15%" shall be substituted;

(iii) in sub-heading Nos. 1507.10 and 1507.90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted;

(iv) in sub-heading Nos. 1508.10 and 1508.90, for the entries in column (4) and column (5), occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(v) in sub-heading Nos. 1509.10, 1509.90 and 1510.00, for the entries in column (4) and column (5), the entries "45%" and "35%" shall respectively be substituted;

(vi) in sub-heading Nos. 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.19, 1513.21, and 1513.29, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(vii) in sub-heading Nos. 1514.10 and 1514.90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted;

(viii) in sub-heading Nos. 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90 for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

**9.** :-

in Chapter 16, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**10.** . :-

in Chapter 17, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading No. 1702.10), the entry "59%" shall be substituted;

**11.** . :-

in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**12.** . :-

in Chapter 19

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1901.10), the entry "50%" shall be substituted;

(ii) in sub-heading No. 1901.10, for the entry in column (4), the entry "15%" shall be substituted;

**13.** . :-

in Chapter 20, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**14.** . :-

in Chapter 21, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**15.** . :-

in Chapter 22

(i) in sub-heading Nos. 2201.10, 2201.90, 2202.10, 2202.90 and 2209.00, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 2204.10, 2204.21, 2204.29, 2205.10, 2205.90, 2207.10, 2208.20, 2208.30, 2208.40, 2208.50 and 2208.90; for the entries in column (4) occurring against each of them, the entry "290%" shall be substituted;

(iii) in sub-heading No. 2208.10, for the entry in column (4), the entry "200%" shall be substituted;

**16.** . :-

in Chapter 23,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 2301.20), the entry "50%" shall be substituted;

(ii) in sub-heading to No. 2301.20, for the entry in column (4), the entry "35%" shall be substituted;

**17.** . :-

in Chapter 24, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**18.** . :-

in Chapter 25,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2503.10, 2504.10, 2504.90, 2510.20 and 2527.00), the entry "50%" shall be substituted;

(ii) in sub-heading No. 2503.10, for the entry in column (4), the entry "Free" shall be substituted;

(iii) in sub-heading Nos. 2504.10 and 2504.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

(iv) in sub-heading No. 2510.20, for the entry in column (4), the entry "5%" shall be substituted;

(v) in sub-heading No. 2527.00, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

**19. . :-**

in Chapter 26,

(i) in sub-heading Nos. 2620.11, 2620.19 and 2620.30 for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(ii) in sub-heading Nos. 2620.20, 2620.40, 2620.50, 2620.90 and 2621.00 for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

**20. . :-**

in Chapter 28, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**21. . :-**

in Chapter 29

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2917.37, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92; 2937.99, 2939.40, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.40 and 2941.90), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 2917.37, 2933.71, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40 and 2939.50, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(iii) in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "44%" shall respectively be substituted;

**22. . :-**

in Chapter 30,

(i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60), the

entries "50%" and "40%" shall respectively be substituted;

(ii) in sub-heading Nos. 3005.10,3005.90,3006.10,3006.20,3006.30,3006.40,3006.50 and 3006.60, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

**23.** :-

in Chapter 31,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "50%" shall be substituted;

(ii) in sub-heading No. 3102.50, for the entry in column (4), the entry "Free" shall be substituted;

(iii) in sub-heading Nos. 3104.30,3105.30 and 3105.40, for the entry in column (4), the entry "5%" shall be substituted;

**24.** :-

in Chapter 32

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 3201.90), the entry "50%" shall be substituted;

(ii) in sub-heading No. 3201.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

**25.** :-

in Chapter 33, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**26.** :-

in Chapter 34,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub'heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

**27.** :-

in Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**28.** :-

in Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**29.** :-

in Chapter 37, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**30.** :-

in Chapter 38,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11, and 3815.12), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

**31. . :-**

in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**32. . :-**

in Chapter 40,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 4011.30), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading 4011.30, the entry "3%" shall be substituted;

**33. . :-**

in Chapter 41

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00), the entry "25%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00, the entry "50%" shall be substituted;

**34. . :-**

in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**35. . :-**

in Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**36. . :-**

in Chapter 44

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92, 4403.99, 4407.92 and 4407.99), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92 and 4403.99, the entry "25%" shall be substituted;

(iii) for the entry in column (4) occurring against the sub-heading Nos. 4407.92 and 4407.99, the entry "35%" shall be substituted;

**37. . :-**

in Chapter 45, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted;

**38. . :-**

in Chapter 46, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**39.** . :-

in Chapter 47,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90), the entry "25%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90, the entry "40%" shall be substituted;

**40.** . :-

in Chapter 48, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**41.** . :-

in Chapter 49, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

**42.** . :-

in Chapter 50, for the entry in column (4) occurring against all the sub-heading Nos., (except subheading No. 5002.00), the entry "50%" shall be substituted;

**43.** . :-

in Chapter 51, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading Nos. 5101.11, 5101.19, 5101.21, 5101.29 and 5101.30), the entry "50%" shall be substituted;

**44.** . :-

in Chapter 52, for the entry in column (4) occurring against all the sub-heading Nos. (except subheading No. 5201.00), the entry "50%" shall be substituted;

**45.** . :-

in Chapter 53, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**46.** . :-

in Chapter 54, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**47.** . :-

in Chapter 55, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**48.** . :-

in Chapter 56, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**49.** . :-

in Chapter 57, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**50.** . :-

in Chapter 58, for the entry in column (4) occurring against all the sub-heading

Nos., the entry "50%" shall be substituted;

**51. . :-**

in Chapter 59, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**52. . :-**

in Chapter 60 for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**53. . :-**

in Chapter 61, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**54. . :-**

in Chapter 62, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**55. . :-**

in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**56. . :-**

in Chapter 64, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**57. . :-**

in Chapter 65, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**58. . :-**

in Chapter 66, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**59. . :-**

in Chapter 67, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**60. . :-**

in Chapter 68, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**61. . :-**

in Chapter 69, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**62. . :-**

in Chapter 70, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**63. . :-**

in Chapter 71, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**64. . :-**

in Chapter 75,

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7501.10,7501.20, 7502.10,7502.20 and 7503.00), the entry "30%" shall be substituted;

(ii) in sub-heading Nos. 7501.10,7501.20,7502.10,7502.20 and 7503.00 for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

**65. . :-**

in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos. (except sub- heading Nos. 7601.10, 7601.20 and 7602.00), the entry "40%" shall be substituted;

**66. . :-**

in Chapter 78, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7801.10, 7801.91, 7801.99 and 7802.00), the entry "50%" shall be substituted;

**67. . :-**

in Chapter 79, the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7901.11, 7901.12, 7901.20 and 7902.00), the entry "50%" shall be substituted;

**68. . :-**

in Chapter 81,-

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8104.11, 8104.19, 8104.20, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91), the entry "40%" shall be substituted;

(ii) in sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

**69. . :-**

in Chapter 82,-

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99), the entry "30%" shall be substituted;

(ii) in sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

**70. . :-**

in Chapter 83, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**71. . :-**

in Chapter 84,-

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99) the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99, for the entry in column (4) occurring against each of them, the entry "50% plus Rs. 200 per kg." shall be substituted;

**72.** . :-

in Chapter 85, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**73.** . :-

in Chapter 86, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**74.** . :-

in Chapter 87, for the entry in column (4) occurring against all the sub-heading Nos, (except sub-heading No. 8710.00), the entry "50%" shall be substituted;

**75.** . :-

in Chapter 88,-

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against all the sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10 8803.20 and 8803.30, the entry "3%" shall be substituted;

**76.** . :-

in Chapter 89, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 8908.00) the entry "50%" shall be substituted;

**77.** . :-

in Chapter 90, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9018.11, 9018.19, 9018.20, 9018.31, 9018.32, 9018.39, 9018.41, 9018.49, 9018.50, 9018.90, 9019.10, 9019.20, 9020.00, 9021.11, 9021.19, 9021.21, 9021.29, 9021.30, 9021.40, 9021.50, 9021.90, 9022.11, 9022.21 and 9023.00), the entry "50%" shall be substituted;

**78.** . :-

in Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**79.** . :-

in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**80.** . :-

in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**81.** . :-

in Chapter 94, for the entry in column (4) occurring against all the sub-heading

Nos., the entry "50%" shall be substituted;

**82. . :-**

in Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**83. . :-**

in Chapter 96, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

**84. . :-**

in Chapter 97, for the entry in column (4) occurring against all the sub-heading Nos., (except sub- heading Nos. 9704.00 and 9705.00), the entry "50%" shall be substituted;

**85. . :-**

SCHEDULE 3

SCHEDULE

PART

PART

**1. . :-**

in Chapter 2, in heading No. 02.09, for the entry in column (3), the following entry shall be substituted namely:

"PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, BRINE, DRIED OR SMOKED";

**2. . :-**

In Chapter 3

(i) in sub-heading No. 0301.91, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";

(ii) in sub-heading No. 0302.11, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";

(iii) in sub-heading No. 0302.12, for the entry in column (3), the following entry shall be substituted, namely: " Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)";

(iv) in sub-heading No. 0303.10, for the entry in column (3), the following entry shall be substituted, namely: " Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes";

(v) in sub-heading No. 0303.21, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus

apache and *Oncorhynchus chrysogaster*");

(vi) in sub-heading No. 0305.41, for the entry in column (3), the following entry shall be substituted, namely: "I pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorboscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)";

**3. . :-**

in Chapter 4,

(i) NOTES 2 and 3 shall be renumbered as NOTES3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :

"2. For the purposes of heading No. 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% of weight and a maximum water content of 16% by weight. Butter, does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "daily spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight;

(ii) after NOTE 4 as so renumbered, for the SUB-HEADING NOTE, the following shall be substituted, namely:

"SUB-HEADING NOTES

1. For the purposes of Sub-heading No. 0404.10, the expression, "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading No. 0405,10, the term "butter" does not include dehydrated butter or ghee (sub-heading No. 0405.90).";

**4. . :-**

in Chapter 5, in heading No. 05.04, for the entry in column (3), the following entry shall be substituted, namely;

"GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH CHILLED, FROZEN, SALTED, ~~BRINE~~, DRIED OR SMOKED";

**5. . :-**

in Chapter 7,

(i) in NOTE 3, for clauses (c) and(d), the following clauses shall be substituted, namely : "(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105); (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06)";

(ii) in heading No. 07.12, sub-heading No. 0712.10 and the entries relating thereto shall be omitted;

(iii) in heading No. 07.14,

(a) for the entry in column (3), the following entry shall be substituted, namely ; •  
"MANIOC, APPROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS, SAGO PITH";

(b) in sub-headings Nos. 0714.10, 0714.20 and 0714.90, for the entry in column (4), the entry "50%" shall be substituted,

**6. . :-**

in Chapter 11,

(i) in NOTE 2, in clause (A), the following shall be inserted at the end, namely :  
"However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04";

(ii) in heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely : "FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES";

(iii) in sub-heading No. 1105.10, for the entry in column (3), the following entry shall be substituted, namely: . "Flour, meal and powder";

(iv) in heading No. 11.06,

(a) for the entry in column (3), the following entry, shall be substituted, namely :  
"FLOUR, MEAL AND POWDER OF THYRIED LEGUMINOUS VEGETABLES OF HEADING NO. 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 07.14 OR OF THE PRODUCTS OF CHAPTER 8";

(b) in sub-heading No. 1106.10, for the entry in column (3), the following entry shall be substituted^ namely; " Of the dried leguminous vegetables of heading No. 07.13";

(c) in sub-heading No. 1106.20, for the entry in column (3), the following entry shall be substituted, namely: " Of sago or of roots or tubers of heading No. 07.14";

(d) in sub-heading No. 1106.30, for the entry in column (3), the following entry shall be substituted, namely: " Of the products of Chapter 8";

**7. . :-**

in Chapter 12, in heading No. 12.12, for the entry in column (3), the following entry shall be substituted, namely:

"LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT GROUND, FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING ROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OF INCLUDED";

**8. . :-**

in Chapter 13,

(i) in NOTE I

(a) for clause (d), the following clause shall be substituted, namely : "(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22)";

(b) for clause (h), the following clause shall be substituted, namely : "(h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, acquious distillates or aqueous solutions of essential oils preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or";

(ii) in heading 13.01, for the entry in column (3), the following entry shall be substituted, namely : "LAC, NATURALGUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)";

**9. . :-**

in Chapter 15,

(i) in NOTE 1, in clause (e), the words "in an isolated state" shall be omitted;

(ii) in heading No. 15.01, for the entry in column (3), the following entry shall be substituted, namely ; "PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING NO. 02.09 OR 15.03";

(iii) in heading No. 15.02, for the entry in column (3), the following entry shall be substituted, namely : "FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN/THOSE OF HEADING NO. 15.03";

(iv) heading No. 15.19, sub-headings Nos. 1519.11, 1519.12, 1519.13, 1519.19 and 1519.20 and the entries relating thereto shall be omitted;

**10. . :-**

in Chapter 16, in NOTE 1, for the words and figures "Chapter 2 or 3", the words and figures "Chapter 2 or heading No. 05.04" shall be substituted;

**11. . :-**

in Chapter 19

(i) or NOTE 3. the following NOTE shall be substituted, namely "3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06)";

(ii) in heading No. 19.01, for the entry in column(3), the following entry shall be substituted, namely ; "MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOTCONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED A TOTALLY DEFATTED BASIS, NOT ELSEWHERE. SPECIFIED OR INCLUDED, FOOD PREPARATIONS OF GOODS OR HEADING Nos. 04.01 TO 04.04 NOTCONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS. NOT ELSEWHERE SPECIFIED OR INCLUDED";

(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely : "PREPAREDFOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES), CEREALS [OTHER THAN MAIZE (CORN) IN GRAIN FORM OR IN THE FORM OF

FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED";

**12. . :-**

in Chapter 20,

(i) in heading No. 20.04, for the entry in column (3), the following entry shall be substituted, namely : "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(ii) in heading No. 20.05,

(a) for the entry in column (3), the following entry shall be substituted, namely : "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(b) sub-heading No. 20.05.30 and the entries relating thereto shall be omitted;

(iii) in heading No. 20.06, for the entry in column (3), the following entry shall be substituted, namely : "VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACED OR CRYSTALLISED)";

**13. . :-**

in Chapter 21,

(i) in NOTE 1, clause (f) shall be omitted and the existing clauses (g) and (h) shall be renumbered as clauses (f) and (g) respectively;

(ii) in heading No. 21.06, in sub-heading No. 21.06.90, for the entry in column (4), the entry "290%" shall be substituted;

**14. . :-**

in Chapter 22

(i) in heading No. 22.06, in column (3), for the words "BEVERAGES NOT ELSEWHERE", the words "BEVERAGES NOT ELSEWHERE", shall be substituted;

(ii) in heading No. 22.08

(a) for the entry in column (3), the following entry shall be substituted, namely : "UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL., SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES";

(b) sub-heading No. 22.08.10 and the entries relating thereto shall be omitted;

**15. . :-**

in Chapter 25,

(i) in NOTE 2, in clause (g), for the figures "38.23", the figures "38.24" shall be substituted;

(ii) in heading No. 25.30, sub-heading No. 25.30.30 and the entries relating thereto shall be omitted;

**16. . :-**

in Chapter 26,

(i) in NOTE I, for clause (e), the following clause shall be substituted, namely : "(e)

Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12); or";

(ii) in heading No. 26.02, for the entry in column (3), the following entry shall be substituted, namely : "MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT";

**17. . :-**

in Chapter 28

(i) in NOTE I, for clause (d), the following clause shall be substituted, namely : "(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including, an anti-caking agent) necessary for their preservation or transport";

(ii) in NOTE 3

(a) in clause (e), for the figures "38.23", wherever they occur, the figures "38.24" shall be substituted;

(b) for clause (g), the following clause shall be substituted, namely : "(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or";

(iii) in heading No. 28.27, sub-heading No. 2827.37 and the entries relating thereto shall be omitted;

(iv) in heading No. 28.35, sub-heading No. 2835.21 and the entries relating thereto shall be omitted;

(v) in heading No. 28.36, sub-heading No. 2836.93 and the entries relating thereto shall be omitted;

**18. . :-**

in Chapter 29,

(i) in NOTE I, for clause (f), the following clause shall be substituted, namely ; "(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;";

(ii) in NOTE 2

(a) for clause (a), the following clause shall be substituted, namely : "(a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;";

(b) in clause (ii), for the figures "38.23", the figures "38.24" shall be substituted;

(iii) in NOTE 5

(a) in clause (b), the words "or glycerol" shall be omitted;

(b) in clause (d), the words "and glycerol" shall be omitted;

(iv) in heading No. 29.05, sub-heading No. 2905.21 and the entries relating thereto shall be omitted;

(v) in heading No. 29.33

(a) for the entry in column (3), the following entry shall be substituted, namely :

"HETEROCYCLIC COMPOUNDS WITH NTROGEN HETERO-ATOM(S) ONLY";

(b) after sub-heading No. 2933.40 and the entries relating thereto, in column (3), for the words and brackets "Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, nucleic acids and their salts", the following words and brackets shall be substituted, namely : "Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure";

(vi) in heading No. 29.34, for the entry in column (3), the following entry shall be substituted, namely ; - "NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS";

**19. . :-**

in Chapter 30

(i) NOTES 2 and 3 shall be renumbered as NOTES3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : '2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs) antibody fragments, antibody conjugates and antibody fragment conjugates";

(ii) in NOTE 3 as so renumbered, for the word, figure, brackets and letter "Note 3(d)", the word, figure, brackets and letter "Note 4(d)" shall be substituted;

(iii) in heading No. 30.02, for the entry in column (3), the following entr/ shall be substituted, namely : "HUMANBLOOD ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTICUSES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOOICARODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOOICAPROCESSES, VACCINES TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDINGCASTS) AND SIMILAR PRODUCTS";

(iv) in sub-heading No. 3002.10, for the entry in column (3), the following entry shall be substituted, namely; "Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes";

(v) in heading No. 30.06, for the entry in column (3), the following entry shall be substituted, namely : "PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER";

**20. . :-**

In Chapter 31, in NOTE I, in clause (c), for the figures"38.23," the figures "38.24" shall be substituted;

**21. . :-**

in Chapter 32,

(i) in heading No. 32.01, sub-heading No. 3201.30 and the entries relating thereto shall be omitted;

(ii) in heading No. 32.14, in sub-heading NO. 3214.10, for the entry in column (3), the following entry shall be substituted, namely : - "Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings";

**22. . :-**

in Chapter 33,

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely : "(a) Natural oleoresins Or vegetable extracts of heading No. 13.01 or 13.02;"

(ii) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively, and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :- "2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics";

(iii) in heading No. 33.01, in column (3), after the word "RESINOIDS;" the words "EXTRACTED OLEORESINS;" shall be inserted;

(iv) in heading No. 33.02,

(a) for the entry in column (3), the following entry shall be substituted, namely : "MIXTURES OR ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES OF A KIND USED AS RAW MATERIALS IN INDUSTRY OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES";

(b) in sub-heading No. 3302.10, for the entry in column (4), the entry "290%" shall be substituted;

**23. . :-**

in Chapter 34, in NOTE 5, in clause (a), for the figure "15.16, 15.19 or 34.02", the figure "15.16, 34.02 or 38.23" shall be substituted;

**24. . :-**

in Chapter 37,

(i) in NOTE I, the word "materials" shall be omitted;

(ii) for NOTE 2, the following NOTE shall be substituted, namely : "2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces";

(iii) in heading No. 37.02,

(a) after sub-heading No. 3702.20, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width not exceeding 105 mm"; the following words shall be substituted, namely : "Other film, without perforations, of a width not exceeding 105 mm";

(b) after sub-heading No. 3702.39, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width exceeding 105 mm"; the following words shall be substituted, namely: "Other film, without perforations, of a width exceeding 105 mm";

**25. . :-**

in Chapter 38,

(i) in NOTE 1, after clause (c), the following clause shall be inserted, namely ; (d) Spent catalysts of a kind used for the extraction of base metals or for the

manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form, of, for example, finely divided powder or woven gauze (Section XIV or XV)";

(ii) in NOTE 2, for the figures "38.23", the figures "38.24" shall be substituted;

(iii) in heading No. 38.06, in sub-heading No. 3806.20, for the entry in column (3), the following entry shall be substituted, namely ; " Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts";

(iv) in heading no. 38.22, for the entry in column (3), the following entry shall be substituted, namely ; "DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO. 30.02 OR 30.06";

## **26.** . :-

in Chapter 39,

(i) in NOTE 2,

(a) for clause (d), the following clause shall be substituted, namely : "(d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;";

(b) clauses (g) to (v) shall be renumbered as clauses (h) to (w) respectively and before clause (h) as so renumbered, the following clause shall be inserted, namely : "(g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);";

(ii) for NOTE 4, the following NOTE shall be substituted, namely; "4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondesates, co-polyaddition products block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this NOTE, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration";

(iii) for the SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely: . "Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a sub-heading named "Other" in the same series :

(1) The designation in a sub-heading of a polymer by the prefix "poly" (e.g. polyethylene and polyamide-6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in sub-headings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by another sub-heading.

(4) Polymers not meeting (1), (2) or (3) above are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared.

(b) Where there is no sub-heading named "Other" in the same series :

(1) Polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer. Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions";

**27. . :-**

in Chapter 41, in heading No. 41.04, in sub-heading No. 4104.31, for the entry in column (3), the following entry shall be substituted, namely ; " Full grains and full grain splits";

**28. . :-**

in Chapter 42, for NOTE 2, the following NOTE shall be substituted, namely :

"2.

(A) In addition to the provisions of NOTE I above, heading No. 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plating materials (heading No. 46.02).

(B) Articles of headings Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character, if, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 72";

**29. . :-**

in Chapter 43

(i) in NOTE I, for the word "hair", the words "hair or wool" shall be substituted;

(ii) in NOTE 2, in clause (b), for the word "hair," the words "hair or wool" shall be substituted;

**30. . :-**

in Chapter 44

(i) in NOTE I, for clause (b), the following clause shall be substituted, namely : "(b) Bomboos or other materials of a woody nature of a kind used primarily for plating, in the rough whether or not split, sawn lengthwise or cut to length (heading No. 14.01);";

(ii) for NOTE 6, the following NOTE shall be substituted, namely : "6. Subject to Note I above and except where the context otherwise requires, any reference to "wood" in a heading in this Chapter applies also to bamboos and other materials of a woody nature";

(iii) after NOTE 6, the following SUB-HEADING NOTE shall be inserted, namely : 'SUB-HEADING NOTE For the purposes of sub-headings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood : Abura, Acajou D'Afrique, Afromosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clari, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Maranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulaiig, Meranti Bahau, Merawan, Merabau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldeo, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfirn, Pulai, Puna, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti';

(iv) in heading No. 44.15,

(a) for the entry in column (3), the following entry shall be substituted, namely : "PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKING OF WOOD; CABLE- DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD";

(b) in sub-heading No. 4415.20, for the entry in column (3), the following entry shall be substituted, namely: "Pallets, box pallets and other load boards; pallet collars";

**31. . :-**

in Chapter 46, in NOTE I, for the words and brackets "strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark", the words and brackets "strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves)" shall be substituted;

**32. . :-**

in SECTION X, in the title, for the words "WASTE AND SCRAP OF PAPER OR PAPER-BOARD", the words and brackets "RECOVERED (WASTE AND SCRAP) PAPER OR

PAPERBOARD" shall be substituted;

**33. . :-**

in Chapter 47,

(i) in the title, for the words "Waste and Scrap of Paper or paperboard", the words and brackets "Recovered (waste and scrap) paper or paperboard" shall be substituted;

(ii) in heading No, 47.06, for the entry in column (3), the following entry shall be substituted, namely : "PULPS OFFIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBREOUS CELLULOSIC MATERIAL";

(iii) in heading No. 47.07,

(a) for the entry in column (3), the following entry shall be substituted, namely : "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD";

(b) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely: "Unbleached Kraft paper or paperboard or corrugated paper or paperboard";

(c) in sub-heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted;

(d) in sub-heading No. 4707.30, in column (3), for the words "Of paper", the words "Paper" shall be substituted;

**34. . :-**

in Chapter 48,

(i) in NOTE 1, clauses (f) to (o) shall be renumbered as clauses (g) to (p) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely : "(1) Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22)";

(ii) in NOTE 2, the words "for example, by coating or impregnation", shall be omitted;

(iii) for NOTE 3, the following NOTE shall be substituted, namely : "3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surt ( 1 MPa) on each Side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m and not more than 65 g/m.",

(iv) in NOTE 4

(a) the brackets and sign "(\*)", wherever they occur, shall be omitted;

(b) the footnote shall be omitted;

(c) in clauses (d) and (e), for the figures and letters "2.5 kPa/g/m" the figure and letters "2.5 kPa.m/g" shall be substituted;

(v) for NOTE 6, the following NOTE shall be substituted, namely : "6. Except where the terms of the headings otherwise required paper, paperboard, cellulose wadding

and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.";

(vi) existing NOTE 7 shall be renumbered as NOTE 7(A) and after NOTE 7(A) as so renumbered, the following NOTE shall be inserted, namely :

"7(B). Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.";

(vii) in SUB-HEADING NOTE 2, in clause (a) for the figures "38", the figures and letters "3.7 kPa.m/g" shall be substituted;

(viii) in SUB-HEADING NOTE 3, for the figures and letters "29 kgf", the figures and word "196 newtons" shall be substituted;

(ix) in SUB-HEADING NOTE 4, for the figures "15", the figures and letters "1.47 kPa.m/g" shall be substituted;

(x) in heading No. 48.03, for the entry in column (3), the following entry shall be substituted, namely : "TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED IN ROLLS OR SHEETS";

(xi) in heading-No. 48.05, for the entry in column (3), the following entry shall be substituted, namely: "OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER";

(xii) in heading No. 48.08, for the entry in column (3), the following entry shall be substituted, namely: "PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING NO. 48.03";

(xiii) in heading No. 48.09, for the entry in column (3), the following entry shall be substituted, namely: "CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS";

(xiv) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely :- "PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OR CELLULOSE FIBRES COATED, IMPREGNATED, COVERED SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10";

(xv) in heading No. 48.18, for the entry in column (3), the following entry shall be substituted, namely: 'TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING

OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM. OR CUT TO SIZE OR SHAPE HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHES, SERVIETTES, NAPKINS FOR BABILES, TAMPONED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES";

(xvi) in heading No. 48.23, sub-heading No. 4823.30 and the entries relating thereto shall be omitted;

**35. . :-**

in SECTION XI

(i) in NOTE I

(a) for clause (e), the following clause shall be substituted, namely : "(e) Articles of heading No. 30.05 or 30.06 (for example, wadding gauze bandages and similar articles for medical surgical, dental or veterinary purposes, sterile surgical suture materials); yam used to clean between the teeth (dental floss) in individual retail packages, of heading No. 33.06";

(b) in clause (8), the word "or" occurring at the end shall be omitted;

(c) after clause (t) the following clauses shall be inserted, namely : "(U) Articles of Chapter 96 (for example, burshes, travel sets for sewing, slide fasteners and typewriter ribbons); or (V) Articles of Chapter 97";

(ii) in NOTE 5, for clause (b), the following clause shall be substituted, namely : "(b) Dressed for use as sewing thread; and";

(iii) in NOTE 7, for clause (f), the following clause shall be substituted, namely : "(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length";

(iv) for NOTE 8, the following NOTE shall be substituted, namely : "8. For the purposes of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires. Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.";

(v) in NOTE 13, the following shall be inserted at the end, namely : "For the purposes of this Note, the expression "textile garments" means garments of heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11";

(vi) in SUB-HEADING NOTE 2, in clause (B), for sub-clause (c), the following sub-clause shall be substituted, namely: "(c) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone";

**36. . :-**

in Chapter 52, for SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely: 'For the purposes of sub-headings Nos. 5209.42 and 5211.42,

the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns';

**37. . :-**

in Chapter 58, in heading No. 58.04, for the entry in column (3), the following entry shall be substituted, namely: "TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE ~~IN~~ THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING No. 60.02";

**38. . :-**

in Chapter 59

(i) in NOTE 4, for clauses (c) and (d), the following clause shall be substituted, namely : "(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre. This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11.";

(ii) in NOTE 7, in clause (a), for sub-clause (i), the following sub-clause shall be substituted, namely : "(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);";

(iii) in heading No. 59.10, for the entry in column (3), the following entry shall be substituted, namely: "TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL";

(iv) in heading No. 59.11, in subheading No. 4911.40, for the entry in column (3), the following entry shall be substituted, namely : " Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)";

**39. . :-**

in Chapter 61

(i) in NOTE 3, for clause (a), the following clause shall be substituted, namely : '(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their other surface, in identical fabric and comprising : one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. ' All of the components of a "suit"

must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions: morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; evening 'dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.';

(ii) NOTES 5 to 9 shall be renumbered as NOTES 6 to 10 respectively and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely : "5. Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment";

(iii) in heading No. 61.16, in sub-heading No. 6116.10, for the entry in column (3), the following entry shall be substituted, namely : "Impregnated, coated or covered with plastics or rubber";

#### **40. . :-**

in Chapter 62, in NOTE 3, for clause (a), the following clause shall be substituted, namely : '(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising : -one suit coat or jacket the outer shell or which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments whether or not they fulfil all the above conditions: -morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; -dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.";

**41. . :-**

in Chapter 64,

(i) in NOTE I,

(a) for clause (a), the following clause shall be substituted, namely : "(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material";

(b) clauses (b) to (e) shall be renumbered as clauses (c) to (f) respectively and before clause (c) as so renumbered, the following clause shall be inserted, namely : "(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the, upper (Section XI)";

(ii) for NOTES 2 and 3, the following NOTES shall be substituted, namely : "2. For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06. 3. For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provisions, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings Nos. 41.04 to 41.09";

(iii) in SUBHEADING NOTE,

(a) in opening sentence, for the figures "6402.11" and "6403.11", the figures "6402.12" and "6403.12" shall respectively be substituted;

(b) for clause (b), the following clause shall be substituted, namely : "(b) skating boots, ski-boots and cross-county ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes";

**42. . :-**

in Chapter 68,

(i) in heading No. 68.10, subheading No. 6810.20 and the entries relating thereto shall be omitted;

(ii) in heading No. 68.15, for the entry in column (3), the following entry shall be substituted, namely : "ARTICLES OF SOME OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED";

**43. . :-**

in Chapter 69

(i) in NOTE 2, clauses (b) to (1) shall be renumbered as clauses (c) to (m) respectively, and before clause (c) as so renumbered, the following clause shall be inserted, namely : "(b) Articles of heading No. 68.04";

(ii) in heading No. 69.03, in subheading No. 6903.10, for the entry in column (3), the following entry shall be substituted, namely : "-Containing by weight more than

50% of graphite or other carbon or of a mixture of these products";

**44. . :-**

in Chapter 70,

(i) in NOTE 2, for clause (c), the following clause 'shall be substituted, namely : (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass';

(ii) in heading No. 70.03, for the entry in column (3), the following entry shall be substituted, namely : "CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

(iii) in heading No. 70.04, for the entry in column (3), the following, entry shall be substituted, namely: "DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

(iv) in heading No. 70.05,

(a) for the entry in column (3), the following entry shall be substituted, namely : "FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

(b) in subheading No. 7005.10, for the entry in column (3), the following entry shall be substituted, namely: "-Non-wired glass, having an absorbent, reflecting or non-reflecting layer";

**45. . :-**

in Chapter 71

(i) in NOTE 3

(a) clauses (d) to (o) shall be renumbered as clauses (c) to (p) respectively and before clause (e) as so renumbered, the following clause shall be inserted namely : "(d) Supported catalysts (heading No. 38.15)";

(b) for clause (e) as so renumbered, the following clause shall be substituted, namely : "(e) Articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42";

(ii) NOTES 8,9 and 10 shall be renumbered as NOTES 9, 10 and 11, respectively and before NOTE 9 as so renumbered, the following NOTE shall be inserted, namely : "8. Subject to Note I (a) to section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of this Schedule";

(iii) in NOTE 11 as so renumbered, for the word and figure "NOTE 8", the word and figure "NOTE 9" shall be substituted;

(iv) in heading No. 71.01, in column (3), the word "UNGRADED" shall be omitted;

(v) in heading No. 71.12, for the entry in column (3), the following entry shall be substituted, namely: "WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL";

**46. . :-**

in SECTION XV

(i) NOTES 3 to 6 shall be renumbered as NOTES 5 to 8 respectively and before NOTE 5 as so renumbered, the following NOTES shall be inserted, namely : '3. Throughout this Schedule, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium. 4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal)';

(ii) in NOTE 6 as so renumbered and in clause (b) of NOTE 7 as so renumbered, for the word and figure "NOTE 3", the word and figure "NOTES" shall be substituted;

**47. . :-**

in Chapter 72,

(i) in NOTE I, for clauses (l) and (m), the following clauses shall be substituted, namely : '(l) Bars and rods, hot-rolled, in irregularly wound coils Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods). (m) Other bars and rods Products which do not conform to any of the definitions at (ii), (k) or (1) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. These products may : -have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods); -be twisted after rolling';

(ii) in SUBHEADING NOTE I, for clause (e), the following clause shall be substituted, namely : "(e) Silico manganese steel Alloy steels containing by weight : -not more than 0.7% of carbon, -0.5% or more but not more than 1.9% of manganese, and - 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the Characteristics of another alloy steel";

**48. . :-**

in Chapter 73, in heading No. 73.05, for the entry in column (3), the following entry shall be substituted, namely:

"OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL";

**49. . :-**

in Chapter 75, after the Note,

(i) for the words "SUBHEADING NOTE", the word "SUBHEADINGS" shall be substituted;

(ii) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE I thereof, and after SUBHEADING NOTE I, also numbered, the following SUBHEADING NOTE 2 shall be inserted, namely: '2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7508.10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.';

**50. . :-**

In Chapter 76, after the NOTE

(i) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted;

(ii) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE I thereof, and after SUBHEADING NOTE I as so numbered, the following SUBHEADING NOTE 2 shall be inserted, namely: '2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7616.91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.';

**51. . :-**

in Chapter 82, in heading No. 82.09, in column (3), the words "SINTERED METAL CARBIDES OR" shall be omitted.

**52. . :-**

in SECTION XVI

(i) in NOTE I, in clause (o), for the words and figures "of heading No. 96.03", the brackets, words and figures "(heading No. 96.03)" shall be substituted;

(ii) in NOTE 2

(a) in clause (a), for the brackets, words and figures "(other than headings Nos. 84.85 and 85.48)", the brackets, words and figures "(other than headings Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48)" shall be substituted;

(b) in clause (b), for the words "of that kind", the words and figures "of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate" shall be substituted;

(c) for clause (c), the following clause shall be substituted, namely: "(c) All other parts are to be classified in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading No. 84.85 or 85.48";

**53. . :-**

in Chapter 84

(i) in NOTE I, for clause (b), the following clause shall be substituted, namely : "(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69)";

(ii) in NOTE 2, the following shall be inserted at the end, namely : "Heading No. 84.24 does not cover : Ink-jet printing machines (heading No. 84.43 or 84.71)";

(iii) for NOTE 4, the following NOTE shall be substituted, namely : "4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines)";

(iv) in NOTE 5, for clause (B) and the portion beginning with the words "Heading No." and ending with the words "in residual headings", the following clauses shall be substituted, namely :

"(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

(a) It is of a kind solely or principally used in an automatic data processing system;

(b) It is connectable to the central processing unit either directly or through one or more other units; and

(c) It is able to accept or deliver data in a form (codes or signals) which can be used by system.

(C) Separately presented units of an automatic data processing machines are to be classified in heading No. 84.71

(D) Printers, Keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No. 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings";

(v) after NOTE 7, the following NOTE shall be inserted, namely : "8. For the purposes of heading No. 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm";

(vi) after NOTE 8, as so inserted,

(a) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted;

(b) existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 2 thereof and before SUBHEADING NOTE 2 as numbered, the following SUBHEADING NOTE shall be inserted, namely : " 1 For the purposes of Sub-heading No. 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in NOTE 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)";

(vii) in heading No. 84.22,

(a) for the entry in column (3), the following entry shall be substituted, namely : "DISH WASHING MACHINES, MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS, OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES";

(b) in subheading No. 8422.30, for the entry in column (3), the following entry shall be substituted, namely: "-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers: machinery for aerating beverages";

(c) in subheading No. 8422.40, for the entry in column (3), the following entry shall be substituted, namely: "-Other packing or wrapping machinery (including heat-shrink wrapping machinery)";

(viii) in heading No: 84.43, for the entry in column (3), the following entry shall be substituted, namely: "PRINTING MACHINERY; INCLUDING INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING NO. 84.71; MACHINES FOR USES ANCILLARY TO PRINTING";

(ix) in heading No. 84.58, for the entry in column (3), the following entry shall be substituted, namely: "LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL";

(x) in heading No. 84.59, for the entry in column (3), the following entry shall be substituted, namely : "MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING NO. 84.58";

(xi) in heading No. 84.60, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted;

(xii) in heading No. 84.61, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted;

(xiii) in heading No. 84.63, in column (3), the words ", SINTERED METAL (ZARBIDES)" shall be omitted;

(xiv) in heading No. 84.67, for the entry in column (3), the following entry shall be

substituted, namely: "TOOLS FORWORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR";

(xv) in heading No. 84.70,

(a) for the entry in column (3), the following entry shall be substituted, namely : "CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS";

(b) in subheading No. 8470.10, in column (3), for the words "external source of power", the words "external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions" shall be substituted;

(xvi) in heading No. 84.83,

(a) in column (3), for the words "BALL SCREWS", the words "BALL OR ROLLER SCREWS" shall be substituted;

(b) in subheading No.-8483.40, in column 3, for the words "ball screws", the words "ball or roller screws" shall be substituted;

(xvii) in heading No. 84.84, in column (3), for the words "SIMILAR PACKING", the words "SIMILAR PACKINGS, MECHANICAL SEALS" shall be substituted;

**54. . :-**

in Chapter 85,

(i) in Note 4, for the portion beginning with the words "The term" and ending with the words "connecting elements", the following shall be substituted, namely : "The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements";

(ii) after NOTE 6, the following NOTE and SUBHEADING NOTE shall be inserted, namely : "7. For the purposes of heading No. 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged. SUBHEADING NOTE Subheading Nos. 8519.92 and 8527.12 cover only cassette-players with built-in-amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.";

(iii) in heading No. 85.10 for the entry in column (3), the following entry shall be substituted, namely : "SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR";

(iv) in heading No. 85.15, in column (3), for the words "SINTERED METAL CARBIDES", the word " CERMETS" shall be substituted;

(v) in heading No. 85.22, for the entry in column (3), the following entry shall be substituted, namely : "PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR

PRINCIPALLY WITH THE APPARATUS OF HEADING NOS. 85.19 TO 85.21";

(vi) in heading No. 85.25, for the entry in column (3), the following entry shall be substituted, namely: "TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIOBROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS";

(vii) in heading No. 85.37, for the entry in column (3), the following entry shall be substituted, namely: "BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO. 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS OTHER THAN SWITCHING APPARATUS OF HEADING NO. 85.17";

**55. . :-**

in SECTION XVII, for NOTE 4, the following NOTE shall be substituted, namely :

"4. For the purposes of this Section :

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriated heading of Chapter 88.";

**56. . :-**

in Chapter 87, in NOTE 2, the following paragraph shall be inserted, namely

"Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor; and whether or not mounted on it.";

**57. . :-**

in Chapter 88,

(i) after the title of the Chapter, the following shall be inserted, namely : 'SUBHEADING NOTE For the purpose of sub-heading Nos. 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.";

(ii) in heading No. 8802, for the entry in column (3), the following entry shall be substituted, namely : "OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTER. AEROPLANES), SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES";

(iii) in heading No. 88.04, for the entry in column (3), the following entry shall be substituted, namely: "PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIGER) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO";

**58. . :-**

in Chapter 90,

(i) in NOTE 1, in clause (h), for the words, brackets and figures "sound heads (heading No. 85.22)", the words, brackets and figures "sound heads (heading No. 85.22); still image video camera and other video camera recorders (heading No. 85.25)"; shall be substituted;

(ii) in heading No. 90.10, in column (3), for the words "APPARATUS FOR THE PROJECTION", the words "APPARATUS FOR THE PROJECTION OR DRAWING" shall be substituted;

(iii) in heading No. 90.25, sub-heading No. 9025.20 and the entries relating thereto shall be omitted;

**59. . :-**

in Chapter 91,

(i) in heading No. 91.01,

(a) in the portion occurring immediately after heading No. 91.01, in column (3), for the words "-Wrist- watches, battery or accumulator powered, whether or not incorporating a stop-watch facility"; the following words shall be substituted, namely : "-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility";

(b) in sub-heading No. 9101.91, for the entry in column (3), the following entry shall be substituted, namely: "-Electrically operated";

(ii) in heading No. 91.02

(a) in the portion occurring immediately after heading No. 91.02, in column (3), for the words "-Wrist- watches, battery or accumulator powered, whether or not incorporating a stop-watch facility", the following words shall be substituted, namely : "Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility";

(b) in sub-heading No. 9102.91, for the entry in column (3), the following entry shall be substituted, namely: "-Electrically operated";

(iii) in heading No. 91.03, in sub-heading No. 9103.10, for the entry in column (3), the following entry shall be substituted, namely : "-Electrically operated";

(iv) in heading No. 91.05,

(a) in sub-heading No. 9105.11, for the entry in column (3), the following entry shall be substituted, namely: "-Electrically operated";

(b) in sub-heading No. 9105.21, for the entry in column (3), the following entry shall be substituted, namely: "-Electrically operated";

(v) in heading No. 91.08, in the portion occurring immediately after heading No. 91.08, in column (3), for the words "-Battery or accumulator powered", the following words shall be substituted, namely : "-Electrically operated";

(vi) in heading No. 91.09, in the portion occurring immediately after heading No. 91.09, in column (3), for the words "-Battery or accumulator powered", the following words shall be substituted, namely : "-Electrically operated";

**60. . :-**

in Chapter 92, in heading No. 92.06, in column (3), for the word "MARACCAS", the word "MARACAS" shall be substituted;

**61. . :-**

in Chapter 95, in NOTE I, for clause (m), the following clause shall be substituted, namely : "(m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.M), electric transformers (heading No. 85.94) or radio remote control apparatus (heading No.. 85.26)";

**62. . :-**

in Chapter 96, in heading No. 96.14, sub-heading No. 9614.10 and the entries relating thereto shall be omitted;

**63. . :-**

in Chapter 97, for NOTE 3, the following NOTE shall be substituted, namely : "3, Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists";

PART  
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SCHEDULE 4  
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**1. . :-**

in Chapter 2, in heading No. 02.09, for the entry in column (3), the following entry shall be substituted namely:

"PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, BRINE, DRIED OR SMOKED";

**2. . :-**

In Chapter 3

(i) in sub-heading No. 0301.91, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";

(ii) in sub-heading No. 0302,11, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";

(iii) in sub-heading No. 0302.12, for the entry in column (3), the following entry shall be substituted, namely: " Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)";

(iv) in sub-heading No. 0303.10, for the entry in column (3), the following entry

shall be substituted, namely: " Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes";

(v) in sub-heading No. 0303.21, for the entry in column (3), the following entry shall be substituted, namely: " Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)";

(vi) in sub-heading No. 0305.41, for the entry in column (3), the following entry shall be substituted, namely: "I pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)";

**3. . :-**

in Chapter 4,

(i) NOTES 2 and 3 shall be renumbered as NOTES3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :

"2. For the purposes of heading No. 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% of weight and a maximum water content of 16% by weight. Butter, does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "daily spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight;

(ii) after NOTE 4 as so renumbered, for the SUB-HEADING NOTE, the following shall be substituted, namely:

"SUB-HEADING NOTES

1. For the purposes of Sub-heading No. 0404.10, the expression, "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading No. 0405,10, the term "butter" does not include dehydrated butter or ghee (sub-heading No. 0405.90).";

**4. . :-**

in Chapter 5, in heading No. 05.04, for the entry in column (3), the following entry shall be substituted, namely;

"GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH CHILLED, FROZEN, SALTED, ~~BR~~INE, DRIED OR SMOKED";

**5. . :-**

in Chapter 7,

(i) in NOTE 3, for clauses (c) and(d), the following clauses shall be substituted, namely : "(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105); (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06)";

(ii) in heading No. 07.12, sub-heading No. 0712.10 and the entries relating thereto shall be omitted;

(iii) in heading No. 07.14,

(a) for the entry in column (3), the following entry shall be substituted, namely ; •  
"MANIOC, APPROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS, SAGO PITH";

(b) in sub-headings Nos. 0714.10, 0714.20 and 0714.90, for the entry in column (4), the entry "50%" shall be substituted,

**6. . :-**

in Chapter 11,

(i) in NOTE 2, in clause (A), the following shall be inserted at the end, namely :  
"However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04";

(ii) in heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely : "FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES";

(iii) in sub-heading No. 1105.10, for the entry in column (3), the following entry shall be substituted, namely: . "Flour, meal and powder";

(iv) in heading No. 11.06,

(a) for the entry in column (3), the following entry, shall be substituted, namely :  
"FLOUR, MEAL AND POWDER OF DRIED LEGUMINOUS VEGETABLES OF HEADING NO. 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 07.14 OR OF THE PRODUCTS OF CHAPTER 8";

(b) in sub-heading No. 1106.10, for the entry in column (3), the following entry shall be substituted^ namely; " Of the dried leguminous vegetables of heading No. 07.13";

(c) in sub-heading No. 1106.20, for the entry in column (3), the following entry shall be substituted, namely: " Of sago or of roots or tubers of heading No. 07.14";

(d) in sub-heading No. 1106.30, for the entry in column (3), the following entry shall be substituted, namely: " Of the products of Chapter 8";

**7. . :-**

in Chapter 12, in heading No. 12.12, for the entry in column (3), the following entry shall be substituted, namely:

"LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE,

FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT GROUND, FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING ROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OR KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED";

**8. . :-**

in Chapter 13,

(i) in NOTE I

(a) for clause (d), the following clause shall be substituted, namely : "(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22)";

(b) for clause (h), the following clause shall be substituted, namely : "(h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or";

(ii) in heading 13.01, for the entry in column (3), the following entry shall be substituted, namely : "LAC, NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)";

**9. . :-**

in Chapter 15,

(i) in NOTE 1, in clause (e), the words "in an isolated state" shall be omitted;

(ii) in heading No. 15.01, for the entry in column (3), the following entry shall be substituted, namely ; "PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING NO. 02.09 OR 15.03";

(iii) in heading No. 15.02, for the entry in column (3), the following entry shall be substituted, namely : "FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN/THOSE OF HEADING NO. 15.03";

(iv) heading No. 15.19, sub-headings Nos. 1519.11, 1519.12, 1519.13, 1519.19 and 1519.20 and the entries relating thereto shall be omitted;

**10. . :-**

in Chapter 16, in NOTE 1, for the words and figures "Chapter 2 or 3", the words and figures "Chapter 2 or heading No. 05.04" shall be substituted;

**11. . :-**

in Chapter 19

(i) or NOTE 3. the following NOTE shall be substituted, namely "3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06)";

(ii) in heading No. 19.01, for the entry in column (3), the following entry shall be substituted, namely ; "MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED, FOOD PREPARATIONS OF GOODS OR HEADING Nos. 04.01 TO 04.04 NOT CONTAINING COCOA OR CONTAINING LESS

THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS. NOT ELSEWHERE SPECIFIED OR INCLUDED";

(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely : "PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES), CEREALS [OTHER THAN MAIZE (CORN) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED";

**12. . :-**

in Chapter 20,

(i) in heading No. 20.04, for the entry in column (3), the following entry shall be substituted, namely : "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(ii) in heading No. 20.05,

(a) for the entry in column (3), the following entry shall be substituted, namely : "OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(b) sub-heading No. 20.05.30 and the entries relating thereto shall be omitted;

(iii) in heading No. 20.06, for the entry in column (3), the following entry shall be substituted, namely : "VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)";

**13. . :-**

in Chapter 21,

(i) in NOTE 1, clause (f) shall be omitted and the existing clauses (g) and (h) shall be renumbered as clauses (f) and (g) respectively;

(ii) in heading No. 21.06, in sub-heading No. 21.06.90, for the entry in column (4), the entry "290%" shall be substituted;

**14. . :-**

in Chapter 22

(i) in heading No. 22.06, in column (3), for the words "BEVERAGES NOT ELSEWHERE", the words "BEVERAGES NOT ELSEWHERE", shall be substituted;

(ii) in heading No. 22.08

(a) for the entry in column (3), the following entry shall be substituted, namely : "UNDENATURED ETHYL ALCOHOL OF ANY ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL., SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES";

(b) sub-heading No. 22.08.10 and the entries relating thereto shall be omitted;

**15. . :-**

in Chapter 25,

(i) in NOTE 2, in clause (g), for the figures "38.23", the figures "38.24" shall be substituted;

(ii) in heading No. 25.30, sub-heading No. 2530.30 and the entries relating thereto shall be omitted;

**16. . :-**

in Chapter 26,

(i) in NOTE I, for clause (e), the following clause shall be substituted, namely : "(e) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12); or";

(ii) in heading No. 26.02, for the entry in column (3), the following entry shall be substituted, namely : "MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT";

**17. . :-**

in Chapter 28

(i) in NOTE I, for clause (d), the following clause shall be substituted, namely : "(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including, an anti-caking agent) necessary for their preservation or transport";

(ii) in NOTE 3

(a) in clause (e), for the figures "38.23", wherever they occur, the figures "38.24" shall be substituted;

(b) for clause (g), the following clause shall be substituted, namely : "(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or";

(iii) in heading No. 28.27, sub-heading No. 2827.37 and the entries relating thereto shall be omitted;

(iv) in heading No. 28.35, sub-heading No. 2835.21 and the entries relating thereto shall be omitted;

(v) in heading No. 28.36, sub-heading No. 2836.93 and the entries relating thereto shall be omitted;

**18. . :-**

in Chapter 29,

(i) in NOTE I, for clause (f), the following clause shall be substituted, namely ; "(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;";

(ii) in NOTE 2

(a) for clause (a), the following clause shall be substituted, namely : "(a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;";

(b) in clause (ii), for the figures "38.23", the figures "38.24" shall be substituted;

(iii) in NOTE 5

(a) in clause (b), the words "or glycerol" shall be omitted;

(b) in clause (d), the words "and glycerol" shall be omitted;

(iv) in heading No. 29.05, sub-heading No. 2905.21 and the entries relating thereto shall be omitted;

(v) in heading No. 29.33

(a) for the entry in column (3), the following entry shall be substituted, namely : "HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY";

(b) after sub-heading No. 2933.40 and the entries relating thereto, in column (3), for the words and brackets "Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, nucleic acids and their salts", the following words and brackets shall be substituted, namely : "Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure";

(vi) in heading No. 29.34, for the entry in column (3), the following entry shall be substituted, namely ; - "NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS";

### **19.** . :-

in Chapter 30

(i) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely : '2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs) antibody fragments, antibody conjugates and antibody fragment conjugates";

(ii) in NOTE 3 as so renumbered, for the word, figure, brackets and letter "Note 3(d)", the word, figure, brackets and letter "Note 4(d)" shall be substituted;

(iii) in heading No. 30.02, for the entry in column (3), the following entry shall be substituted, namely : "HUMAN BLOOD ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES, VACCINES TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

(iv) in sub-heading No. 3002.10, for the entry in column (3), the following entry shall be substituted, namely; "Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes";

(v) in heading No. 30.06, for the entry in column (3), the following entry shall be substituted, namely : "PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER";

### **20.** . :-

In Chapter 31, in NOTE I, in clause (c), for the figures "38.23," the figures "38.24" shall be substituted;

### **21.** . :-

in Chapter 32,

(i) in heading No. 32.01, sub-heading No. 3201.30 and the entries relating thereto

shall be omitted;

(ii) in heading No. 32.14, in sub-heading NO. 3214.10, for the entry in column (3), the following entry shall be substituted, namely : - "Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings";

**22. . :-**

in Chapter 33,

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely : "(a) Natural oleoresins Or vegetable extracts of heading No. 13.01 or 13.02;";

(ii) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively, and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :- "2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics";

(iii) in heading No. 33.01, in column (3), after the word "RESINOIDS;" the words "EXTRACTED OLEORESINS;" shall be inserted;

(iv) in heading No. 33.02,

(a) for the entry in column (3), the following entry shall be substituted, namely : "MIXTURES OR ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES OF A KIND USED AS RAW MATERIALS IN INDUSTRY OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES";

(b) in sub-heading No. 3302.10, for the entry in column (4), the entry "290%" shall be substituted;

**23. . :-**

in Chapter 34, in NOTE 5, in clause (a), for the figure "15.16, 15.19 or 34.02", the figure "15.16, 34.02 or 38.23" shall be substituted;

**24. . :-**

in Chapter 37,

(i) in NOTE I, the word "materials" shall be omitted;

(ii) for NOTE 2, the following NOTE shall be substituted, namely : "2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces";

(iii) in heading No. 37.02,

(a) after sub-heading No. 3702.20, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width not exceeding 105 mm"; the following words shall be substituted, namely : "Other film, without perforations, of a width not exceeding 105 mm";

(b) after sub-heading No. 3702.39, and the entries relating thereto, in column (3), for the words "Other film, without sprocket holes, of a width exceeding 105 mm"; the following words shall be substituted, namely: "Other film, without perforations,

of a width exceeding 105 mm";

**25. . :-**

in Chapter 38,

(i) in NOTE 1, after clause (c), the following clause shall be inserted, namely ; (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form, of, for example, finely divided powder or woven gauze (Section XIV or XV)";

(ii) in NOTE 2, for the figures "38.23", the figures "38.24" shall be substituted;

(iii) in heading No. 38.06, in sub-heading No. 3806.20, for the entry in column (3), the following entry shall be substituted, namely ; " Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts";

(iv) in heading no. 38.22, for the entry in column (3), the following entry shall be substituted, namely ; "DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO. 30.02 OR 30.06";

**26. . :-**

in Chapter 39,

(i) in NOTE 2,

(a) for clause (d), the following clause shall be substituted, namely : "(d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;";

(b) clauses (g) to (v) shall be renumbered as clauses (h) to (w) respectively and before clause (h) as so renumbered, the following clause shall be inserted, namely : "(g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22)";

(ii) for NOTE 4, the following NOTE shall be substituted, namely; "4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondesates, co-polyaddition products block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that monomer unit which predominates by weight over every other single monomer unit. For the purposes of this NOTE, constituent monomer units of polymers falling in the same heading shall be taken together. If no single monomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration";

(iii) for the SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely: . "Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a sub-heading named "Other" in the same series :

(1) The designation in a sub-heading of a polymer by the prefix "poly" (e.g. polyethylene and polyamide-6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in sub-headings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by another sub-heading.

(4) Polymers not meeting (1), (2) or (3) above are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared.

(b) Where there is no sub-heading named "Other" in the same series :

(1) Polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer. Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions";

**27.** . :-

in Chapter 41, in heading No. 41.04, in sub-heading No. 4104.31, for the entry in column (3), the following entry shall be substituted, namely ; " Full grains and full grain splits";

**28.** . :-

in Chapter 42, for NOTE 2, the following NOTE shall be substituted, namely :

"2.

(A) In addition to the provisions of NOTE I above, heading No. 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plating materials (heading No. 46.02).

(B) Articles of headings Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those

headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character, if, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 72";

**29. . :-**

in Chapter 43

(i) in NOTE I, for the word "hair", the words "hair or wool" shall be substituted;

(ii) in NOTE 2, in clause (b), for the word "hair," the words "hair or wool" shall be substituted;

**30. . :-**

in Chapter 44

(i) in NOTE I, for clause (b), the following clause shall be substituted, namely : "(b) Bomboos or other materials of a woody nature of a kind used primarily for plating, in the rough whether or not split, sawn lengthwise or cut to length (heading No. 14.01);";

(ii) for NOTE 6, the following NOTE shall be substituted, namely : "6. Subject to Note I above and except where the context otherwise requires, any reference to "wood" in a heading in this Chapter applies also to bamboos and other materials of a woody nature";

(iii) after NOTE 6, the following SUB-HEADING NOTE shall be inserted, namely : 'SUB-HEADING NOTE For the purposes of sub-headings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood : Abura, Acajou D'Afrique, Afromosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clari, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Maranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulaiig, Meranti Bahau, Merawan, Merabau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldeo, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfirn, Pulai, Puna, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti';

(iv) in heading No. 44.15,

(a) for the entry in column (3), the following entry shall be substituted, namely : "PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKING OF WOOD; CABLE- DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD";

(b) in sub-heading No. 4415.20, for the entry in column (3), the following entry shall be substituted, namely: "Pallets, box pallets and other load boards; pallet collars";

**31. . :-**

in Chapter 46, in NOTE I, for the words and brackets "strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or

bark", the words and brackets "strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves)" shall be substituted;

**32. . :-**

in SECTION X, in the title, for the words "WASTE AND SCRAP OF PAPER OR PAPERBOARD", the words and brackets "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD" shall be substituted;

**33. . :-**

in Chapter 47,

(i) in the title, for the words "Waste and Scrap of Paper or paperboard", the words and brackets "Recovered (waste and scrap) paper or paperboard" shall be substituted;

(ii) in heading No. 47.06, for the entry in column (3), the following entry shall be substituted, namely : "PULPS OFFIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OF OTHER FIBREOUS CELLULOSIC MATERIAL";

(iii) in heading No. 47.07,

(a) for the entry in column (3), the following entry shall be substituted, namely : "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD";

(b) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely: "Unbleached Kraft paper or paperboard or corrugated paper or paperboard";

(c) in sub-heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted;

(d) in sub-heading No. 4707.30, in column (3), for the words "Of paper", the words "Paper" shall be substituted;

**35. . :-**

in SECTION XI

(i) in NOTE I

(a) for clause (e), the following clause shall be substituted, namely : "(e) Articles of heading No. 30.05 or 30.06 (for example, wadding gauze bandages and similar articles for medical surgical, dental or veterinary purposes, sterile surgical suture materials); yam used to clean between the teeth (dental floss) in individual retail packages, of heading No. 33.06";

(b) in clause (8), the word "or" occurring at the end shall be omitted;

(c) after clause (t) the following clauses shall be inserted, namely : "(U) Articles of Chapter 96 (for example, burshes, travel sets for sewing, slide fasteners and typewriter ribbons); or (V) Articles of Chapter 97";

(ii) in NOTE 5, for clause (b), the following clause shall be substituted, namely : "(b) Dressed for use as sewing thread; and";

(iii) in NOTE 7, for clause (f), the following clause shall be substituted, namely : "(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length";

(iv) for NOTE 8, the following NOTE shall be substituted, namely : "8. For the purposes of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires. Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.";

(v) in NOTE 13, the following shall be inserted at the end, namely : "For the purposes of this Note, the expression "textile garments" means garments of heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11";

(vi) in SUB-HEADING NOTE 2, in clause (B), for sub-clause (c), the following sub-clause shall be substituted, namely: "(c) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone";

**36. . :-**

in Chapter 52, for SUB-HEADING NOTE, the following SUB-HEADING NOTE shall be substituted, namely: 'For the purposes of sub-headings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns';

**37. . :-**

in Chapter 58, in heading No. 58.04, for the entry in column (3), the following entry shall be substituted, namely: "TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE ~~IN~~ THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING No. 60.02";

**38. . :-**

in Chapter 59

(i) in NOTE 4, for clauses (c) and (d), the following clause shall be substituted, namely : "(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre. This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11.";

(ii) in NOTE 7, in clause (a), for sub-clause (i), the following sub-clause shall be substituted, namely : "(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);";

(iii) in heading No. 59.10, for the entry in column (3), the following entry shall be substituted, namely: "TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL";

(iv) in heading No. 59.11, in subheading No. 4911.40, for the entry in column (3), the following entry shall be substituted, namely : " Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)";

**39. . :-**

in Chapter 61

(i) in NOTE 3, for clause (a), the following clause shall be substituted, namely : '(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising : one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. ' All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions: morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; evening 'dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.'

(ii) NOTES 5 to 9 shall be renumbered as NOTES 6 to 10 respectively and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely : "5. Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment";

(iii) in heading No. 61.16, in sub-heading No. 6116.10, for the entry in column (3), the following entry shall be substituted, namely : "Impregnated, coated or covered with plastics or rubber";

**40. . :-**

in Chapter 62, in NOTE 3, for clause (a), the following clause shall be substituted, namely : '(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising : -one suit coat or jacket the outer shell or which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same

fabric as the lining of the suit coat or jacket; and -one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (A strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments whether or not they fulfil all the above conditions: -morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; -dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.";

**41. . :-**

in Chapter 64,

(i) in NOTE I,

(a) for clause (a), the following clause shall be substituted, namely : "(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material";

(b) clauses (b) to (e) shall be renumbered as clauses (c) to (f) respectively and before clause (c) as so renumbered, the following clause shall be inserted, namely : "(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the, upper (Section XI)";

(ii) for NOTES 2 and 3, the following NOTES shall be substituted, namely : "2. For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06. 3. For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provisions, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings Nos. 41.04 to 41.09";

(iii) in SUBHEADING NOTE,

(a) in opening sentence, for the figures "6402.11" and "6403.11", the figures "6402.12" and "6403.12" shall respectively be substituted;

(b) for clause (b), the following clause shall be substituted, namely : "(b) skating boots, ski-boots and cross-county ski footwear, snowboard boots, wrestling boots,

boxing boots and cycling shoes";

**42. . :-**

in Chapter 68,

(i) in heading No. 68.10, subheading No. 6810.20 and the entries relating thereto shall be omitted;

(ii) in heading No. 68.15, for the entry in column (3), the following entry shall be substituted, namely : "ARTICLES OF SOME OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED";

PART

PART

SCHEDULE 5

SCHEDULE

Heading No.	Sub-Heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
17.01		SUGAR OTHER THAN KHANDSARI SUGAR	
	1701.31	Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the	Rs. 25 per quintal
		Essential Commodities Act, 1955 (10 of 1955)	
	1701.39	Other	Rs. 45 per quintal
17.02	1702.11	Palmyra sugar	Nil
24.01	2401.00	UNMANUFACTURED TOBACCO; TOBACCO	10%
24.02	2402.00	REFUSE CIGAR AND CHEROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES	Nil
24.03		CIGARETTES AND CIGARILLOS OF TOBACCO	
24.03		Cigarettes:	
	2403.11	Of tobacco	Rs. 350 per thousand
		Cigarillos;	
	2403.21	Of tobacco	Rs. 350 per thousand
24.04		OTHER MANUFACTURED TOBACCO	
		Smoking mixtures of tobacco for pipes and cigarettes;	
		cut tobacco:	
	2404.11	'Gudaku' bearing a brand name	5%
	2404.12	'Gudaku' not bearing a brand name	Nil
	2404.13	Cut tobacco	Nil
	2404.19	Other	75%
		Hookah tobacco:	
	2404.21	Bearing a brand name	5%
	2404.29	Others	Nil
		Biris of tobacco :	
	2404.31	In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Rs. 2.50 per thousand
	2404.39	Others	Rs. 2,50 per

			thousand
		Chewing tobacco including preparations commonly	
		known as 'Khara Masala,' 'Kimam,' 'Dokta' 'Jarda,'	
		'Sukha' and 'Surti'	
	2404.41	Bearing a brand name	10%
	2404.49	Others	10%
	2404.50	Snuff of tobacco	10%
	2404.60	Preparations containing snuff of tobacco in any proportion	10%
50.05		WOVEN FABRICS OF SILK OR OF SILK WASTE	
	5005.10	Fabrics of noil silk	Nil
	5005.20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Nil
	5005.90	Other fabrics	Nil
51.10		WOVEN FABRICS OF CARDED WOOL	
		EXCLUDING HAIR BELTING	
	5110.10	Not subjected to any process	5%
		Subjected to process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes :	
	5110.21	Bleached woven fabrics	5%
	5110.22	Dyed woven fabrics	5%
	5110.23	Printed woven fabrics	5%
	5110.29	Other woven fabrics	5%
51.11		WOVEN FABRICS OF COMBED WOOL	
		EXCLUDING HAIR BELTING	
	5111.10	Not subjected to any process	5%
		Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes :	
	5111.21.	Bleached woven fabrics	5%
	5111.22'	Dyed woven fabrics	5%
	5111.23	Printed woven fabrics	5%
	5111.29	Other woven fabrics	5%
52.07		WOVEN FABRICS OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON	
	5207.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes :	
	5207.21	Bleached woven fabrics	20%
	5207.22	Dyed woven fabrics	20%
	5207.23	Printed woven fabrics	20%

52.08	5207.29	Other woven fabrics WOVEN FABRICS OF COTTON CONTAINING	20%
		LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES	
	5208.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink- proofing, organdie processing or any other process or any one or more of these processes :	
	5208.21	Bleached woven fabrics	20%
	5208.22	Dyed woven fabrics	20%
	5208.23	Printed woven fabrics	20%
	5208.29	Other woven fabrics	20%
52.09		OTHER WOVEN FABRICS OF COTTON	
	5209.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, mecerising, dyeing, printing, water-proofing, shrink- proofing, organdie processing or any other process or any one or more of these processes :	
	5209.21	Bleached woven fabrics	20%
	5209.22	Dyed woven fabrics	20%
	5209.23	Printed woven fabrics	20%
	5209.29	Other woven fabrics	20%
54.06		WOVEN FABRICS OF SYNTHETIC FILAMENT- YARN INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.04	
	5406.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, print- ing, shrink-proofing, tentering, heat setting, crease- resistant processing or any other process or any one or more of these processes :	
	5406.21	Bleached woven fabrics	20%
	5406.22	Dyed woven fabrics	20%
	5406.23	Printed woven fabrics	20%
	5406.29	Other woven fabrics	20%
54.07		WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.05	
	5407.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease- resistent processing or any other process or any one or more of these processes :	

	5407.21	Bleached woven fabrics	20%
	5407.22	Dyed woven fabrics	20%
	5407.23	Printed woven fabrics	20%
	5407:29	Other woven fabrics	20%
55.11		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES	
	5511.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes :	
	5511.21	Bleached woven fabrics	20%
	5511.22	Dyed woven fabrics	20%
	5511.23	Printed woven fabrics	20%
	5511.29	Other woven fabrics	20%
55.12		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	
	5512.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process of any one or more of these processes :	
	5512.21	Bleached woven fabrics	20%
	5512.22	Dyed woven fabrics	20%
	5512.23	Printed woven fabrics	20%
	5512.29	Other woven fabrics	20%
55.13		OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	
	5513.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes :	
	5513.21	Bleached woven fabrics	20%
	5513.22	Dyed woven fabrics	20%
	5513.23	Printed woven fabrics	20%
	5513.29	Other woven fabrics	20%
55.14		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	
	3514.10	Not subjected to any process	Nil
		Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or	

		more of these processes :	
	5514.21	Bleached woven fabrics	20%
	5514.22	Dyed woven fabrics	20%
	5514.23	Printed woven fabrics	20%
	5514.29	Other woven fabrics	20%
58.01		WOVEN PILE FABRICS AND CHENILLE	
		FABRICS, OTTHER THAN FABRICS OF HEADING	
		No. 58.02 OR 58.06	
		Of wool:	
	5801.11	Not subjected to any process	5%
	5801.12	Subjected to the process of milling, raising, blowing,	
		tentering. dyeing or any other process or any one	
		or more of these processes :	
		Of cotton:	
	5801.21	Not subjected to any process	Nil
	5801.22	Subjected to the process of bleaching, mercerising,	
		dyeing, printing, water-proofing, shrink- proofing,	
		organdie processing or any other process or any one	
		or more of these processes :	
		Of man-made fibres :	
	5801.31	Not subjected to any process	Nil
	5801.32	Subjected to the process of bleaching, dyeing, printing,	
		shrink-proofing, tentering, heat setting, crease- resistant processing or any other process or any one	
		or more of these processes :	
58.02		TERRY TOWELLING AND SIMILAR WOVEN	
		TERRY FABRICS. OTHER THAN NARROW	
		FABRICS OF HEADING No. 58.06; TUFTED	
		TEXTILE FABRICS OTHER THAN PRODUCTS	
		HEADING No. 57.03	
		Terry towelling and similar woven terry fabrics of	
		cotton:	
	5802.21	Not subjected to any process	Nil
	5802.22	Subjected to. the process of bleaching, mercerising,	
		dyeing, printing, water-proofing, shrink- proofing	
		organdie processing or any other process or any one	
		or more of these processes :	
		Terry towelling and similar woven terry fabrics of	
		man-made fibres:	
	5802.31	Not subjected to any process	Nil
	5802.32	Subjected to the process of bleaching, dyeing, printing,	
		shrink-proofing, tenttering, heat setting,	

		crease-	
		resisting processing or any other process of any one	
		or more of these processes :	
		Tufted textile fabrics :	
	5802.51	Not subjected to any process	5%
	5802.52	Subjected to the process of bleaching, dyeing,	
		printing, shrink-proofing, tentering, heat setting, crease-	
		resistant processing or any other process or any one	
		or more of these processes :	
58.03	5803.00	GAUZE, OTHER THAN NARROW FABRICS OF	5%
		HEADING No. 58.06	
58.04		LACE IN THE PIECE, IN STRIPS OR IN MOTIFS	
		In or in relation to the manufacture of which any	
		process is ordinarily carried on with the aid of power	
		or steam:	
	5804.11	Of cotton	20%
	5804.12	Of man-made fibres	20%
58.05.		EMBROIDERY IN THE PIECE, IN STRIPS OR IN	
		MOTIFS	
		Manufactured with the aid of vertical type automatic	
		shuttle embroidery machines operated with power :	
	5805.11	Embroidery without visible ground	Nil
	5805.19	Other	Nil
58.06	5806.00	NARROW WOVEN FABRICS (OTHER THAN	
		TULLES, OTHER NETFABRICS AND GOODS	
		OF HEADING Nos. 58.07, 58.08, 58.09 AND 58.10)	
59.01		TEXTILE FABRICS COATED WITH GUM OR	
		AMYLACEOUS SUBSTANCES, OF A KIND	
		USED FOR THE OUTER COVERS OF BOOKS OR	
		THE LIKE; TRACING CLOTH; PREPARED	
		PAINTING CANVAS; BUCKRAM AND SIMILAR	
		STIFFENED TEXTILE FABRICS	
	5901.10	Textile fabrics coated with gum or amyloseous	20%
		substances, of a kind used for the outer covers of books	
		or the like	
	5901.90	Other	20%
59.02		TYRE CORD FABRIC OF HIGH TENACITY	
		YARN OF NYLON OR OTHER POLYAMIDES,	
		POLYESTERS OR VISCOSE RAYON	
	5902.10	Of nylon or other polyamides	5%
	5902.20	Of polyesters	5%
	5902.90	Other	5%
59.03		TEXTILE FABRICS OF COTTON AND MAN-	
		MADE TEXTILE MATERIALS IMPREGNATED,	
		COATED, COVERED OR LAMINATED WITH	

		PLASTICS, OTHER THAN THOSE OF HEADING No. 59.02	
	5903.10	With polyvinyl chloride	5%
	5903.20	- With polyurethane	5%
	5903.90	Other	5%
59.07		FABRICS COVERED PARTIALLY OR FULLY WITH TEXTILE FLOCKS OR WITH PREPARATION CONTAINING TEXTILE FLOCKS	
	5907.11	On base fabrics of cotton	5%
	5907.12	On base fabrics of man-made textile material	5%
60.01		PILE FABRICS INCLUDING 'LONG PILE' FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED	
		'Long pile' fabrics :	
	6001.11	Of cotton	20%
	6001.12	Of man-made fibres	20%
		Lopped pile fabrics	
	6001.21	Of cotton	20%
	6001.22	Of man-made fibres	20%
		Other :	
	6001.91	Of cotton	20%
	6001.92	Of man-made fibres	20%
60.02		OTHER KNITTED OR CROCHETED FABRICS	
	6002.10	Of a width not exceeding 30 cm. containing elastomeric yarn or rubber thread	10%
	6002.20	Other, of a width not exceeding 30 cm	10%
	6002.30	Of a width exceeding 30 cm. containing elastomeric yarn or rubber thread	20%
		Other fabrics, warp knit :	
	6002.42	Of cotton	20%
	6002.43	Of man-made fibres	20%
		Other :	
	6002.92	Of cotton	20%
	6002.93	Of man-made fibres	20%"