

ADDITIONAL DUTY RULES, 1976

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In exercise of the powers conferred by sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), and in supersession of the Notification No. 105-Cusfoms, dated the 2nd July, 1969, of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), the Central Government hereby makes the following rules, namely :-

1. Short title and commencement :-

(a) These rules may be called the Additional Duty Rules, 1976.

(b) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty :-

For the purpose of sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the additional duty leviable on any imported article specified in column (2) of the Table annexed hereto shall be equal to the excise duty for the time being leviable on the material specified in the corresponding entry in column (3) of the said Table to the extent that material is used in the manufacture of the imported article.