

Computers (Additional Duty) Rules, 2004

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Computers (Additional Duty) Rules, 2004

In exercise of the powers conferred by sub-section (3) read with sub-section (4) of Section 3 of the , the Central Government hereby makes the following rules, namely

1. Short title and commencement :-

- (a) These rules may be called the Computers (Additional Duty) Rules, 2004 .
- (b) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty :-

The Central Government, having regard to the average quantum of duty of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on monitor, motherboard, keyboard, mouse, and other parts and components used in the manufacture of the computers which are exempt from whole of the duty of excise leviable thereon under the First Schedule to the said Central Excise Tariff Act, 1985 specified that the additional duty leviable under subsection (3) of S.3 of the said Customs Tariff Act, 1985 shall be equal to the rates specified in column (3) of the Table below in respect of the goods, when imported into India, specified in corresponding entry in column (2) of the said Table and falling within heading 8471 of the First Schedule to the said Customs Tariff Act, namely:-

S. No.	Description of goods	Additional Duty rate
(1)	(2)	(3)
1.	Central processing unit (CPU) imported separately	6% ad valorem
2.	Computers (other than CPU imported separately), of heading 8471 of the First Schedule to the said Customs Tariff Act,	

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TABLE

s. No.	Description of goods	Additional duty rate
(1)	(2)	(3)
1.	Central processing unit (CPU) imported separately	6% ad valorem
2.	Computers (other than CPU imported separately), of heading 8471 of the First Schedule to the said Customs Tariff Act. Explanation. - For the purpose of this	7% ad valorem "

	<p>entry, 'computer' shall include central processing unit (CPU) with monitor, mouse and keyboard, cleared together as a set; but shall not include input or output devices or accessories such as monitor, keyboard, mouse, modem, uninterrupted power supply system, or web camera imported separately.</p>	
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Explanation .-[* * *]²

In the Computers (Additional Duty) Rules, 2004, for the TABLE, s.No. \ \Description of goods \ \ \ \Additional duty rate \ \ \ (1) \ \ (2) \ \ \ \ \ (3) \ 1 \ \Central processing unit (CPU) imported separately \ \6% ad valorem 2. \ \Computers (other than CPU imported separately), of \7% ad valorem " \ \ heading 8471 of the First Schedule to the said Customs \ \ Tariff Act. the given table shall be substituted by the Computers Additional Duty (Amendment) Rules, 2005.

The following explanation shall be Omitted :- "Explanation.-For the purpose of this entry, "computer" shall include central processing unit (CPU) with monitor, mouse and keyboard, cleared together as a set; but shall not include input or output devices or accessories such as monitor, keyboard, mouse, modem, uninterrupted power supply system, or web camera imported separately." by the Customs Tariff Act, 1975