

Section XV – Chapter 82

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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## Chapter 82

### Tools, Implements, Cutlery, Spoons and Forks, Of Base Metal; Parts thereof of Base Metal

**Notes.**

- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - Base metal;
  - Metal carbides or cermets;
  - Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
Heads, blades and cutting plates for electric shavers and electric hair clippers are to be classified in heading 85.10.
- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

↓ **Note on Effective Duty**

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 213-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ **Note on Countervailing Duty**

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.60.

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<b>8201</b>	<b>Hand tools, the following: Axes, bill hooks and similar hewing tools; Secateurs of any kind; Scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry</b>										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD: On all goods is - Nil by Ntfn 5/2006-CE dated 01.03.2006</i>
8201 10 00	- Spades and shovels	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 20 00	- Forks	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 30 00	- Mattocks, picks, hoes and rakes	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 40 00	- Axes, bill hooks and similar hewing tools	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
<b>8202</b>	<b>Hand saws; Blades for saws of all kinds (including slitting, slotting or toothless saw blades)</b>										
8202 10	- Hand saws										
8202 10 10	--- Metal working hand saws	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 10 20	--- Wood working & similar hand saws	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 20 00	- Band saw blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Circular saw blades (including slitting or slotting saw blades):										
8202 31 00	-- With working part of steel	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 39 00	-- Other, including parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 40 00	- Chain saw blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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	- Other saw blades:										
8202 91	-- Straight saw blades, for working metal:										
8202 91 10	--- Machine operated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 91 20	--- Hand operated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 99	-- Other:										
8202 99 10	--- Hacksaw frames	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8202 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8203</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools</b>										
8203 10 00	- Files, rasps and similar tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8203 30 00	- Metal cutting shears and similar tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8203 40	- Pipe-cutters, bolt croppers, perforating punches and similar tools										
8203 40 10	--- Perforating punches & pipe cutters	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8203 40 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8204</b>	<b>Hand-operated spanners and wrenches (including torquer meter wrenches but not including tap wrenches); Interchangeable spanner sockets, with or without handles</b>										
	- Hand-operated spanners and wrenches:										
8204 11	-- Non-adjustable										
8204 11 10	--- Spanners	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8204 11 20	--- Wrenches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8204 12	-- Adjustable										
8204 12 10	--- Spanners	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8204 12 20	--- Wrenches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8204 20 00	- Interchangeable spanner sockets, with or without handles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8205</b>	<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; Blow lamps; Vices, clamps and the like, other than accessories for and parts of, machine tools; Anvils; Portable forges; Hand or pedal-operated grinding wheels with frameworks</b>										
8205 10 00	- Drilling, threading or tapping tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 20 00	- Hammers and sledge hammers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 30 00	- Planes, chisels gouges and similar cutting tools for working wood	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 40 00	- Screwdrivers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other hand tools (including glaziers' diamonds):										
8205 51	-- Household tools										
8205 51 10	--- Can/cork opener	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 51 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 59	-- Other:										
8205 59 10	--- Grease guns (excluding compressed air type)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 59 20	--- Metal working hand tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 59 30	--- Hand tools for specified uses, such as, watch making tools, goldsmith tools	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 59 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 60 00	- Blow lamps	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8205 70 00	- Vices, clamps and the like	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	



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8209 00 10	--- Tungsten carbide tips	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8209 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8210</b>	<b>Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink</b>	<b>kg.</b>	<b>10.00</b>	<b>10.00</b>	<b>---</b>	<b>4</b>	<b>10</b>	<b>0.64</b>	<b>26.849</b>	<b>Free</b>	
<b>8211</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor</b>										<i>CVD: Knives - NIL by Ntfn 10/2006-CE dated 01.03.2006.</i>
8211 10 00	- Sets of assorted articles - Other:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 91 00	-- Table knives having fixed blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 92 00	-- Other knives having fixed blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 93	-- Knives having other than fixed blades:										
8211 93 10	--- Pocket knives	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 93 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 94 00	-- Blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8211 95 00	-- Handles of base metal	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8212</b>	<b>Razors and razor blades (including razor blade blanks in strips)</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
8212 10	- Razors:										
8212 10 10	--- Twin type shaving	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8212 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8212 20	- Safety razor blades, including razor blade blanks in strips:										
	--- Safety razor blades:										
8212 20 11	---- Disposable cartridge blade	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8212 20 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8212 20 20	--- Safety razor blade blanks, in strips	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8212 90 00	- Other parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8213</b>	<b>Scissors, tailors' shears and similar shears and blades therefor</b>	<b>kg.</b>	<b>10.00</b>	<b>10.00</b>	<b>---</b>	<b>4</b>	<b>10</b>	<b>0.64</b>	<b>26.849</b>	<b>Free</b>	
<b>8214</b>	<b>Other article of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)</b>										<i>CVD: Knives - NIL by Ntfn 10/2006-CE dated 01.03.2006.</i>
8214 10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:										<i>CVD: Pencil sharpeners and blades thereof - Nil by Ntfn 5/2006-CE dated 01.03.2006</i>
8214 10 10	--- Paper knives, letter openers, erasing knives, pencil sharpeners	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8214 10 90	--- Blades	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8214 20	- Manicure or pedicure sets and instruments (including nail files):										
8214 20 10	--- Nail cutters	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8214 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8214 90	- Other:										
8214 90 10	--- Handles of cutlery of base metal	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8214 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>8215</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</b>										<i>Exemption: CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
8215 10 00	- Sets of assorted articles containing at least one article plated with precious metal	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
8215 20 00	- Other sets of assorted articles	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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	- Other:										
8215 91 00	-- Plated with precious metal	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
8215 99 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

### **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### **Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.