

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 96

Miscellaneous Manufactured Articles

Notes.

- This Chapter does not cover:
 - Pencils for cosmetic or toilet uses (Chapter 33);
 - Articles of Chapter 66 (for example, parts of umbrellas or walking sticks);
 - Imitation jewellery (heading 71.17);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however to separately presented handles or other parts of such articles;
 - Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
 - Articles of Chapter 91 (for example, clock or watch cases);
 - Musical instruments or parts of accessories thereof (Chapter 92);
 - Articles of Chapter 93 (arms and parts thereof);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - Articles of Chapter 95 (toys, games, sports requisites); or
 - Works of art, collectors' pieces or antiques (Chapter 97).
- In heading 96.02 the expression "vegetable or mineral carving material" means:
 - Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- In heading 96.03 the expression "prepared knots and tufts for broom or brush-making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

↓ 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, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 396, 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.77.

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)
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)										
9601 10 00	- Worked ivory and articles of ivory	kg.	10.00	10.00	---	4	10	0.64	26.849	Prohibited	Not permitted to be imported
9601 90	- Other:										
9601 90 10	--- Worked tortoise-shell & articles thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9601 90 20	--- Worked mother of pearl & articles thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9601 90 30	--- Worked bone (excluding whale bone) & articles thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9601 90 40	--- Worked horn, coral and other animal carving material & articles thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	Import of worked coral is - Free by Ntfn 88 (RE-2008) dated 26.02.2009
9601 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	

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9602	Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin										
9602 00	- Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:										
9602 00 10	--- Worked vegetable carving material & articles thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9602 00 20	--- Moulded or carved articles of wax, stearin, natural gums & resins & other moulded/ carved articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9602 00 30	--- Gelatin capsules, empty	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9602 00 40	--- Other articles of unhardened gelatin	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9602 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9603	Brooms, brushed (including brushes constituting parts of machine, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; Prepared knots and tufts for broom or brush-making; Paint pads and rollers; Squeegees (other than roller squeegees)										CVD: All goods - 10% by Ntfn 6/2006-CE dated 01.03.2006
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD: Brooms, consisting of twigs or other vegetable materials, bound together, with or without handles is - Nil by Ntfn 6/2006-CE dated 01.03.2006; Sl. No.75B
	- Tooth brushes, shaving brushes, hair brushes, hair brushed, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:										
9603 21 00	-- Tooth brushes, including dental-plate brushes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 29 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:										
9603 30 10	--- Artists' brushes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 30 20	--- Brushes for the application of cosmetics	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 30 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers										
9603 40 10	--- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30);	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9603 40 20	--- Paint pads and rollers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9603 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9604	Hand sieves and hand riddles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning										
9605 00	- Travel sets for personal toilet, sewing or shoe or clothes cleaning:										
9605 00 10	--- For personal toilet	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9605 00 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; Buttons blanks										<i>Exemption: CVD on buttons on plastics or base metals, not covered with textile materials; buttons of coconut shell or wooden; other buttons is 1% without CEN-VAT Credit by 01/2011-CE dated 01.03.2011</i>
9606 10	- Press-fasteners, snap-fasteners and press-studs and parts thereof:										
9606 10 10	--- Press-fasteners, snap-fasteners & press-studs	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9606 10 20	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Buttons:										
9606 21 00	-- Of plastics, not covered with textile material	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
9606 22 00	-- Of base metal, not covered with textile material	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
9606 29	-- Other:										
9606 29 10	--- Button of coconut shell/ wood	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
9606 29 90	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
9606 30	- Button moulds and other parts of buttons; button blanks:										
9606 30 10	--- Button blanks	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
9606 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9607	Slide fasteners and parts thereof										<i>CVD by Ntfn 6/2006-CE dated 01.03.2006; Sl. No. 75A</i>
	- Slide fasteners:										
9607 11	-- Fitted with chain scoops of base metal:										
9607 11 10	--- Zip fasteners	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9607 11 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9607 19	-- Other:										
9607 19 10	--- Zip fasteners	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9607 19 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9607 20 00	- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9608	Ball point pens; Felt tipped and other porous-tipped pens and markers; Fountain pens, stylograph pens and other pens; Duplicating stylos; Propelling or sliding pencils; Penholders, pencil-holders and similar holders; Parts (including caps and clips) of the foregoing articles, other than those of heading 96.09										<i>Exemption: BCD on parts of writing instruments 5%, See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 540; CVD: Pens, pencils specified is 1% by Ntfn 1/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9608 10	- Ball point pens										
9608 10 10	--- With Liquid ink (for rolling ball pen)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 10 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Fountain pens, stylograph pens and other pens:										
9608 31	-- Indian ink drawing pens										
9608 31 10	--- Stylograph pens	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 31 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9608 39	-- Other:										
9608 39 10	--- High value writing instruments including fountain pens and ball point pens (US \$ 100 per unit c.i.f. and above)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 39 20	--- With body or cap of precious metal or rolled precious metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 39 31	--- Other Fountain pen:										
9608 39 31	---- With body or cap of precious metal or rolled precious metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 39 39	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 39 91	---- Other:										
9608 39 91	---- With body or cap of precious metal or rolled precious metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 39 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 40 00	- Propelling or sliding pencils	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 50 00	- Sets of articles from two or more of the foregoing sub-headings	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 60	- Refills for ball point pens, comprising the ball point and ink-reservoir										
9608 60 10	--- With liquid ink (For rolling ball-pen)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 60 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 91	-- Pen nibs and nib points:										
9608 91 10	--- Nib points for pen	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 91 20	--- Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 91 30	--- Other pen nibs	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 91 91	--- Other:										
9608 91 91	---- Of metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 91 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 99	-- Other:										
9608 99 10	--- Pen holders, pencil holders and similar holders	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9608 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks										<i>Exemption: CVD on pencils, pencils leads and others is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9609 10 00	- Pencils and crayons, with leads encashed in a rigid sheath	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9609 20 00	- Pencil leads, black or coloured	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9609 90	- Other:										
9609 90 10	--- Slate pencils	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9609 90 20	--- Other pencils	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9609 90 30	--- Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9609 90 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
9610	Slates and boards, with writing or drawing surfaces, whether or not framed	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; Inkpads, whether or not inked, with or without boxes										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>

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9612 10	- Ribbons:										
9612 10 10	--- Computers printer ribbon	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9612 10 20	--- Ribbon for type writers, other than electronic and similar machines	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9612 10 30	--- Ribbon for electronic typewriter	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9612 10 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9612 20 00	- Ink-pads	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks										
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9613 20 00	- Pocket lighters, gas fuelled, refillable	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9613 80	- Other lighters:										
9613 80 10	--- Electronic	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9613 80 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9613 90 00	- Parts	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9615	Combs, hair-slides and the like; Hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof										
	- Combs, hair-slides and the like:										
9615 11 00	-- Of hard rubber or plastics	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9615 19 00	-- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9615 90 00	- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; Powder-puffs and pads for the application of cosmetics or toilet preparations										
9616 10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:										
9616 10 10	--- Scent sprays and similar toilet sprays	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import of toilet sprays containing ozone depleting substances is however, restricted.</i>
9616 10 90	--- Mounts and heads	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9617	Vaccum flasks and other vaccum vessels, complete with cases; Parts thereof other than glass inners										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
9617 00	- Vaccum flasks and other vaccum vessels, complete with cases; Parts thereof other than glass inners:										
	--- Vaccum flasks and other vaccum vessels, complete with cases:										
9617 00 11	---- Vaccum flasks having a capacity not exceeding 0.75 litre	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9617 00 12	---- Vacuum flasks having a capacity exceeding 0.75 litre	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9617 00 13	---- Casserol and any other vacuum containers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9617 00 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9617 00 90	--- Parts (other than glass inners)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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Import Licensing Notes

- (1) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. *[Inserted vide Ntfn 13/2009-2014 dated 14.10.2009].*

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.