UNION BUDGET 2011-12

TUESDAY 1 MARCH 2011



flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading,"; (ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted. PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR MICKU-ORGANISMS (EACLUDING TEASTS) AN.
PRODUCTS":

(b) for sub-heading 3002 10, the following shall be substituted, namely:—
Antisera, other blood fractions and immunological
products, whether or not modified or obtained by
means of biotechnological processes:";
Chapter 37 in heading 3700 — Smoking tobacco, whether or not containing tobacco substitutes in any proportion: Water pipe tobacco specified in Sub-heading Note to this Chapter: Hookah or gudaku tobacco Other 2403 11 2403 11 10 2403 11 90 2403 19 2403 19 10 kg. kg. Smoking mixtures for pipes and cigarettes kg. 30% Other than paper rolled biris, manufactured without the aid of machine r misned rolls of cinematographic positive Other cinematographic film Other 2403 19 21 Tu 30% 3702 52 90 --- Other Other 10% --- Other 10% Not exceeding 16 mm Other Of a width not exceeding 35 mm and of a length exceeding 30 m: 3702 97 11 ... Not exceeding 16 mm
3702 97 19 ... Ofter
3702 98 ... Of a width exceeding 35 mm:
3702 98 10 ... Cinematographic film
3702 98 90 ... Other
3702 98 90 ... Other
(24) in Chapter 38,—
(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—
"(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and";
(ii) after Note 6, the following Note shall be inserted, namely:—
"7. For the purposes of heading 3826, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.";
(iii) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely:—
"1. Sub-heading 3806 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin(ISO); binapacryl (ISO); camphechlor (ISO)(toxaphene); captafol (ISO); chlordane (ISO); chlordineform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoenbane); ethylene dichlordine) (ISO); chlorochenzilate (ISO); hexachlorobenzene (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachloroghenol (ISO), its salts or its esters; pributyltin compounds.

Sub-heading 3806 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO)."; (iv) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—
"3826 00 00

BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING kg. 10% ..."; 10% 10% or not calcined) Other (19) in Chapter 27,—
(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;
(ii) after Sub-heading Note 4, the following Sub-heading Note shall be inserted, namely:— "5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.";
(iii) in Supplementary Note, in clause (a), for the figures and word "2710 11 11, 2710 11 12 and 2710 11 13", the figures and word "2710 12 11, 2710 12 12 and 2710 12 13" shall be substituted;
(iv) in heading 2710.—
(iv) in the adding 2710.—
(iv) OR CONTAINING LESS THAN 70 % BY WEIGHT OF
PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS
MINERALS

(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—
"4101 20 Whole hides and skins, unsplit of a weight per skin not
exceeding 8 kg, when simply dried, 10kg, when dry-salted,
or 16 kg. when fresh, wet-salted or otherwise preserved:";

(26) in Chapter 42.— 2710 12 11 2710 12 12 tothere and tother) with nominar boiling point range
63 - 70°C
Other Special boiling point spirits (other than benzene,
benzol toluene and toluol)
Other
Natural gasoline liquid (NGL)
Other
(c) after tariff im 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—
Petroleum oils and oils obtained from bituminous minerals
(other than crude) and preparations not elsewhere
specified or included, containing by weight 70 % or more
of petroleum oils or of oils obtained from bituminous
minerals, these oils being the basic constituents of the
preparations, containing biodiesel, other than waste oils 2710 12 13 10% (26) in Chapter 42,of Chapter 42.—

(i) for Note 1, the following Notes shall be substituted, namely:—

"1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent laminated leather and metallised leather. "2710 20 00 2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);
(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
(c) made up articles of netting (5608);
(d) articles of Chapter 64; (20) in Chapter 28,—
(i) after Note 8, the following Sub-heading Note shall be inserted, namely:—
"Sub-heading Note:
Sub-heading Note:
For the purposes of sub-heading 2852 10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29";
(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—
INORGANIC OOMPOUNDS OF
MERCURY, WHETHER OR NOT CHEMICALLY DEFINED,
EXCLUDING AMALGAMS
852 90 00 - Chemically defined kg. 10% - .
(20) in Chapter 29,— (i) articles of Chapter 64;
(e) headgear or parts thereof of Chapter 65;
(f) whips, rigid-crops or articles of heading 6602;
(g) cuff-links, bracelets or other imitation jewellery (heading 7117);
(h) fittings or trimmings for harness, such as stirrups, bits, horse, brassess and buckles, separately presented (generally Section XV);
(ii) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(l) articles of Chapter 95 (for example, turniture, lamps and lighting fittings);
(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 respectively, and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;
(iii) in heading 4202,—
(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—

With outer surface of leather or of composition leather:"; 2852 90 00 - Other kg.

(21) in Chapter 29,—
(i) in Note 2,—
(i) in Note 2,—
(a) after clause (d), the following clause shall be inserted, namely:—
"(e) Immunological products of heading 3002;";
(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;
(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—
Chlorodiffuoromethano (a) for sub-heading 4202 11 and the entries relating thereto, the following snall be substituted, namely:—

"With outer surface of leather or of composition leather:";

(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—

"With outer surface of leather or of composition leather:";

(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—

"With outer surface of leather or of composition leather:";

(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"With outer surface of leather or of composition leather:"; "2903 71 00 2903 72 00 2903 73 00 2903 74 00 Chlorodifluoromethane " 4202 91 00 Chlorodifluoromethane
Dichlorotrifluoroethanes
Dichlorofiluoroethanes
Chlorodifluoroethanes
Dichloropentafluoropropanes
Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:
Bromochlorodifluoromethane
Bromotrifluoromethane
Dibromotetrafluoroethanes
Dibromotetrafluoroethanes
Dibromotetrafluoroethanes
Other perhaloemated only with fluorine and chlorine (27) in Chapter 44,—
(i) for the words "sub-heading Note" the words "sub-heading Notes" shall be substituted;
(ii) for Sub-heading Note, the following sub-heading Notes shall be substituted, namely:—
"1. For the purposes of sub-heading 4401 31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:

Abura, acajou, d' Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, 2903 76 10 10% 10% 10% Other, perhalogenated only with fluorine and chlorine Chlorofluoromethanes: Chlorotrifluoromethane Dichlorodifluoromethane Trichlorofluoromethane Chlorofluoroethanes: Chlorpentafluoroethane lorotetrafluoroethane otrifluoroethane orodifluoroethane Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.";

(iii) in heading 4401, for tariff item 4401 300 and the entries relating thereto, the following shall be substituted, namely:—

Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:

Mod entries Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Paliss 1,2- Dichloro Trichloro Tetrachlo Pentachlorofluoroethane Chlorofluoropropanes: Chloroheptafluoropropane 2903 77 31 5% Other Chloroheptafluoropropane
Dichlorohexafluoropropane
Trichloropentafluoropropane
Tetrachlorotetrafluoropropane
Pentachlorotifluoropropane
Hexachlorotifluoropropane
Hexachlorofluoropropane
Heptachlorofluoropropane
Other derivatives, perhalogenated
only with fluorine and chlorine
Other perhalogenated derivatives
Other mt 5% - "; (28) In Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:-2903 78 00 10% 2903 79 00 Halogenated derivatives of cyclanic, cyclenic or cycloterpenic 2903 81 00 1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including 10% Other
Halogenated derivatives of aromatic hydrocarbons:
Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:
Chlorobenzene (monochloro)
o- dichlorobenzene (Orthodichlorobenzene) Kraft paper, creped or crinkled, whether or not embossed or Perforated:
Sack kraft paper, creped or crinkled, whether or not embossed or perforated
Other kraft paper, creped or crinkled, whether or not embossed or perforated 4808 40 10 10% o - dichlorobenzene (Orthodichlorobenzene)
p - dichlorobenzene (Paradichlorobenzene)
Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN),
1.1.trichloro-2,2-bis (p-chlorophenyl)ethane]:
Hexachlorobenzene (ISO)
DDT (ISO) [clofenotane (INN),1,1,1-trichloro-2,2-bis
(p-chlorophenyl)ethane]:
DDT Technical 75 Wdp
Other $\begin{array}{c} 2903 \ 91 \ 30 \\ 2903 \ 92 \end{array}$ 4808 40 90 10% (iv) in heading 4811,of infeating $\frac{4611}{1}$,—
(a) for tariff items 48115100 and 48115900 and the entries relating thereto, the following shall be substituted, namely:-2903 92 10 10% Kg. Bleached weighing more than 150 g/m². Aseptic packaging paper Other Other: Aseptic packaging paper Other Otner: Chlorofluorobenzene Benzalchloride (Benzyl dichloride) 10% 10% 10% 10% 10% 10% 10% Uther
(b) in heading 4811, the tariff item 4811 90 92 and the entries relating thereto shall be omitted:
(v) in heading 4814, tariff items 4814 10 00 and entries relating thereto shall be omitted;
(vi) in heading 4818,— Benzotrichloride In reading 4616,—
(a) in the entry in column (2), the words "NAPKINS FOR BABIES, TAMPONS" shall be omitted;
(b) Sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted; Parachlorotoluene (4-chloromethyl benzene) 2903 99 90 --- Other Ng. (iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, nat "2908 92 00 --- 4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts Kg. In Note 7,—

(A) after clause (b), the following clause shall be inserted, namely:—

"(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other (B) the existing clauses (c), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively; (B) the existing clauses (C), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively;

(3) in Chapter 56,—

(i) in Note 1,—

(a) in clause (d), the word "or" occurring at the end shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely:—

"(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.";

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801,— Other: Aldehyde-alcohols Other In reading 2914,—

(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;

(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—

Camphor:

Natural

Kg. (i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted; (ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:— "5801 27" \cdots Warp pile fabrics: Warp pile fabrics, 'epingle' (uncut) (vi) in heading 2916,—
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:— 5801 27 10 10% or Rs.135 16 00 '- Binapacryl (ISO) Kg. 10% - ";
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;
(vit) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted " 2916 16 00 Per Sq. metre whichever OTHER ORGANO-INORGANIC COMPOUNDS Tetramethyl lead and tetraethyl lead: Tetramethyl lead Tetraethyl lead "2931 2931 10 2931 10 10 2931 10 20 is higher 10% or Rs.120 5801 27 20 Warp pile fabrics, cut 10% 10% 10% Per Sq. Tributyltin compounds
Other: Organo arsenic compounds Other is higher 10% or Rs.135 Per Sq. metre whichever "2932 19 90 2932 20 2932 20 10 is higher (iii) in sub-heading 5801 34, the tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted; (iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:— Warp pile fabrics: Warp pile fabrics, 'epingle' (uncut). Velvet "5801 37 Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues Other: Catecholamine hormones,their derivatives and 2937 90 Per Sq. metre whichever is higher 10% 10% 10% 10%"; 10% or Rs.140 5801 37 19 Other Amino-acid derivatives (x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—
(22) in Chapter 30,—
(i) in Note 1,—
(A) after clause (a), the following clause shall be inserted, namely:—
(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824)."
(B) existing clauses (b), (c), (d), (e), (f) and (g) shall be re-lettered as clauses (c), (d), (e), (f), (g) and (h) respectively;
(ii) for Note 2, the following Note shall be substituted,namely:—
2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragment conjugates, antibody conjugates and antibody fragment conjugates, interleukins, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).";
(iii) in heading 3002,—
(a) for the entry in column (2), the following entry shall be substituted as the context of the column (2), the following entry shall be substituted as the column (2). (x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, "2939 44 00" - Norephedrine and its salts Per Sq. metre whichever Warp pile fabrics, cut Per Sq. metre whichever is higher 10% or Rs.140 5801 37 90 Other - "; Per Sq. f) in heading 3002,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR

THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC

USES; ANTISERA, OTHER BLOOD FRACTIONS AND

IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT

MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL



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(33) in Chapter 61, in Note 6, in clause (a), the words "it also covers babies' napkins;" occurring at the end shall be omitted; (34) in Chapter 62,— (i) in Note 4, in clause (a), the words "it also covers babies' napkins;" occurring at the end shall be omitted; (ii) in heading 6211,—

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;



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