

THE FIFTH SCHEDULE

[See section 134(1) (b) (iii)]

THE SECOND SCHEDULE

(See section 2)

NOTES

5 1. In this Schedule, "heading" , "sub-heading" and "Chapter" means respectively a heading , sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

	Heading No.	Sub-heading No.	Description of Goods	Rate of special duty of excise
	(1)	(2)	(3)	(4)
	21.06	2106.00	PAN MASALA	16%
	21.08	2108.10	- Preparations for lemonades or other beverages intended for use in the manufacture of aerated water	16%
15	22.01	2201.20	- Aerated waters	16%
	22.02	2202.20	- Aerated waters	16%
	24.01	2401.90	- Other	16%
	24.04	2404.40	- Chewing tobacco and preparations containing chewing tobacco	16%
20		2404.50	- Snuff of tobacco and preparations containing snuff of tobacco in any proportion	16%
		2404.99	-- Other	16%
	27.10	2710.11	-- Special boiling point spirits (other than Benzene, Toluol) with nominal boiling point range 55 – 115° C	8%
25		2710.12	-- Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63 – 70° C	8%
		2710.13	-- Other special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol)	8%
		2710.19	-- Other	8%
30	33.04	3304.00	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS) , INCLUDING SUNSCREEN AND SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS	6%
35	33.05	3305.99	-- Other	6%
	33.07	3307.10	- Pre-shave, shaving or after shave preparations	6%
		3307.20	- Personal deodorants and anti-perspirants	6%
		3307.39	-- Other	6%
40		3307.90	- Other	6%
	40.11	4011.90	- Other	6%
	40.12	4012.11	-- Of a kind used in two-wheeled and three-wheeled motor vehicles	6%
		4012.19	-- Other	6%
45		4012.90	- Other	6%
	40.13	4013.90	- Other	6%
	54.02	5402.20	- High tenacity yarn of polyesters	6%
			- Textured yarn:	
		5402.32	-- Of polyesters	6%
50			- Other yarn, single, untwisted:	

Heading No.	Sub-heading No.	Description of Goods	Rate of duty	
(1)	(2)	(3)	(4)	
	5402.42	-- Of polyesters, partially oriented	6%	
	5402.43	-- Of polyesters, other	6%	5
		- Other yarn, single, twisted :		
	5402.52	-- Of polyesters	6%	
		- Other yarn, multiple(folded) or cabled:		
	5402.62	-- Of polyesters	6%	
55.05	5505.10	- Of synthetic fibres	6%	10
84.14	8414.30	- Gas compressors of a kind used in refrigerating and air-conditioning appliances and machinery	6%	
	8414.92	-- Of goods covered by sub-heading No. 8414.30	6%	
84.15	8415.00	AIR-CONDITIONING MACHINES, COMPRISING A MOTOR- DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED	6%	15
84.18	8418.90	- Parts	6%	
84.76	8476.91	-- Parts of machines of sub-heading No. 8476.11	6%	20
84.81	8481.10	- Expansion valves and Solenoid valves for refrigerating and air-conditioning appliances and machinery	6%	
	8481.91	-- Of goods covered by sub-heading No. 8481.10	6%	
85.36	8536.10	- Overload protection or thermal relays, starting relay controls, for refrigerating and air-conditioning appliances and machinery	6%	25
87.02	8702.10	- Motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver	6%	
87.03	8703.90	- Other	16%	30
87.04	8704.90	- Other	16%	
87.06	8706.21	-- For the vehicles of sub-heading No. 8702.10	6%	
	8706.39	-- For the vehicles of sub-heading No. 8703.90	16%	
	8706.49	-- For the vehicles of sub-heading Nos. 8704.30 or 8704.90	16%	
90.32	9032.11	-- Thermostats and pressure switches for refrigerating and air-conditioning appliances and machinery	6%	35
	9032.91	-- Of goods covered by sub-heading No. 9032.11	6%	
96.05	9605.10	- For personal toilet	6%.	