

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification No. 107/2009-Customs**

New Delhi, dated the 23<sup>rd</sup> September, 2009

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.67/2006-Customs, dated the 30th June, 2006 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 393 (E), dated the 30<sup>th</sup> June, 2006, namely:-

In the said notification, for the existing Table the following Table shall be substituted, namely:-

**Table**

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of goods	Rate for import from countries listed in APPENDIX I	Rate for import from countries listed in APPENDIX II
(1)	(2)	(3)	(4)	(5)
1	1 to 3	All goods	17%	Nil
2	1	Grand parent poultry stock and Donkey stallions	17%	Nil
3	4 (except 0402 10 20, 0402 10 90, 0405 20 00, 0405 90 90 )	All goods	17%	Nil
4	0402 10 20, 0402 10 90	All goods	17%	Nil
5	0405 20 00, 0405 90 20, 0405 90 90	All goods	17%	Nil
6	5	All goods	17%	Nil
7	0603	All goods	17%	Nil
8	0604	All goods	17%	Nil
9	7	All goods	17%	Nil
10	8 (except 0802 11 00, 0802 12 00 )	All goods	17%	Nil
11	0802 11 00	All goods	Rs. 28 per kg	Nil
12	0802 12 00	All goods	Rs. 52 per kg	Nil
13	0810 60 00 and 0810 90	All goods other than black, white or red currants and gooseberries	10.6%	Nil
14	0813 20 00	All goods	17%	Nil
15	9 (except 0901 and 0904 20)	All goods	17%	Nil
16	0901	All goods	17%	Nil
17	0904 20	All goods	17%	Nil
18	12	All goods	17%	Nil

19	1209, 1211 30 00, 1211 40 00, 1211 90	All goods other than liquorice roots	10.6%	Nil
20	13	All goods	17%	Nil
21	1302 19 and 1302 20 00	All goods other than vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	10.6%	Nil
22	14	All goods	17%	Nil
23	1501 00 00	All goods	17%	Nil
24	1502	All goods	10.6%	Nil
25	1503 00 00 to 1506	All goods	17%	Nil
26	1505	All goods	10.6%	Nil
27	1507 90 90	All goods	17%	Nil
28	1508 90 10 or 1508 90 99	All goods	17%	Nil
29	1509 10 00	All goods	17%	Nil
30	1509 90	All goods	17%	Nil
31	1510	All goods	17%	Nil
32	1511 90	All goods	17%	Nil
33	1512 29 90	All goods	17%	Nil
34	1516 10 00, 1518, 1520 00 00, 1521 and 1522	All goods	17%	Nil
35	1507, 1508, 1509, 1510, 1511, 1512 29 90	All goods (except crude palm oil), other than edible grade, having Free Fatty Acid (FFA) 20 percent or more	17%	Nil
36	1508, 1509 or 1510	Refined vegetable oils of edible grade, in loose or bulk form	17%	Nil
37	1511	Fractions of crude palm oil (other than crude palmolein), of edible grade, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500mg/kg. to 2500mg/kg., in loose or bulk form	17%	Nil

Explanation—For the purposes of this exemption, "Crude palm oil" means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionalization or any other physical or chemical process. If obtained by extraction oil shall continue to be considered as "crude", provided it has undergone no change in colour, odour or taste when compared with corresponding oil by pressure.

38	16 (except 1601 00 00 and 1602 32 00)	All goods	17%	Nil
39	1601 00 00 and 1602 32 00	All goods	17%	Nil
40	1702	All goods	17%	Nil
41	1702 11 and 1702 19	All goods	17%	Nil
42	1703	All goods	7.4%	Nil
43	1704	All goods	17%	Nil
44	18 to 20	All goods	17%	Nil
45	1806 90	Food preparations, meant for infant use and put up for retail sale, of—(i) flour, meal, starch or malt extract containing cocoa in a proportion by weight 40% or more but less than 50%, calculated on a totally de-fatted basis; or (ii) goods of headings 04.01 to 04.04 containing cocoa in a proportion by weight 5% or more but less than 10%, calculated on a totally de-fatted basis	10.6%	Nil

46	21	All goods (except compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade falling under 2106 90)	17%	Nil
47	2106 90	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade	17%	Nil
48	2201 and 2202	All goods	17%	Nil
49	2207 20 00	All goods	7.4%	Nil
50	2209	All goods	17%	Nil
51	23	All goods	17%	Nil
52	25	All goods	9%	Nil
53	2620 11 00, 2620 19 00 and 2620 30	All goods	7.4%	Nil
54	2701 20	All goods	9%	Nil
55	2702 to 2708	All goods	9%	Nil
56	2710 to 2715	All goods	7.4%	Nil
57	28 (except 2801, 2802, 2803, 2804, 2805, 2814 and 2823 00 10)	All goods	7%	Nil
57A	2823 00 10	All goods	9%	Nil
58	2801, 2802, 2803, 2804, 2805 and 2814	All goods	5%	Nil
59	2901 to 2904	All goods	7.4%	Nil
60	2905 to 2942 (except 2905 43 00 and 2905 44 00)	All goods	9%	Nil
61	2905 43 00 and 2905 44 00	All goods	13.8%	Nil
62	29	2,3,5,6-Tetrachloropyridine	7%	Nil
63	30 to 32	All goods	9%	Nil
64	3207 40 00	Glass frit	5%	Nil
65	33 (except 3301 and 3302 10)	All goods	9%	Nil
66	3301	All goods	13.8%	Nil
67	3302 10	All goods (Excluding compound alcoholic preparations of a kind used for manufacture of beverages of an alcoholic strength by volume exceeding 0.5% determined at 20 degree centigrade falling under 3302 10)	9%	Nil
68	3302 10	Compound alcoholic preparations of a kind used for manufacture of beverages of an alcoholic strength by volume exceeding 0.5% determined at 20 degree centigrade	17%	Nil
69	34	All goods	9%	Nil
70	3501 to 3505	All goods	13.8%	Nil
71	3506 and 3507	All goods	9%	Nil
72	35	Isolated Soya protein	10.6%	Nil
73	36 and 37	All goods	9%	Nil
74	38 (except 3809 10 00, 3823 11 11, 3823 11 12,	All goods	9%	Nil

75	3809 10 00	All goods	13.8%	Nil
76	3815	All goods	7.4%	Nil
77	3823 11 11, 3823 11 12, 3823 11 19 and 3824 60	All goods	13.8%	Nil
78	38	Dipping oil, Paclobutrazol (Cultar)	9%	Nil
79	39	All goods	9%	Nil
80	3901	Low density polyethelene, Linear Low density polyethelene, High density polyethelene, Linear medium density polyethelene and Linear High density polyethelene	5%	Nil
81	3902 (except 3902 20 00), 3903	All goods	5%	Nil
82	3904	Polymers of vinyl chloride	5%	Nil
83	39	Ethylene vinyl acetate (EVA)	5%	Nil
84	40 to 45	All goods	9%	Nil
85	4707	All goods	9%	Nil
86	48,49,51	All goods	9%	Nil
87	52 (except 5203 00 00)	All goods	9%	Nil
88	5201	All goods	7.4%	Nil
89	5203 00 00	All goods	17%	Nil
90	53 (except 5302)	All goods	9%	Nil
91	5302	All goods	17%	Nil
92	54 to 63	All goods	9%	Nil
93	64 to 71	All goods	9%	Nil
94	6902 or 6903	All goods	7.4%	Nil
95	72	All goods other than seconds and defectives	7.4%	Nil
96	72	Seconds and defectives	9%	Nil
97	73	All goods	9%	Nil
98	7401 to 7410	All goods	5%	Nil
99	7411 to 7419	All goods	9%	Nil
100	7601 to 7607	All goods	5%	Nil
101	7608 to 7616	All goods	9%	Nil
102	7806	All goods other than lead bars, rods, profiles and wire	7.4%	Nil
103	7901 to 7905	All goods	7.4%	Nil
104	7907	All goods	9%	Nil
105	8001 to 8003	All goods	7.4%	Nil
106	8007 00 90	Tin plates, sheets and strip, of a thickness exceeding 0.2mm; tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes	7.4%	Nil
107	8007	All goods	9%	Nil
108	8101, 8104, 8105, 8107, 8108 (except 8101 99 10, 8101 99 90, 8104 90 90, 8105 90 00, 8107 90 90, 8108 90 90)	All goods	7.4%	Nil
109	8101 99	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	7.4%	Nil

110	8101 99 10, 8101 99 90, 8104 90 90, 8105 90 00, 8107 90 90, 8108 90 90	All goods	9%	Nil		
111	8102, 8103, 8106, 8109, 8110, 8111, 8112	(1) All goods (other than articles thereof)	7.4%	Nil		
				(2) Articles	9%	Nil
112	82, 83, 84	All goods	9%	Nil		
113	8443 91 00 or 8443 99	Parts of printing presses	7.4%	Nil		
114	8472 90	Cash dispensers	7.4%	Nil		
115	8473 40	Cash dispensing mechanism and deposit modules for Automatic Teller Machines	7.4%	Nil		
116	85	All goods	9%	Nil		
117	86	All goods	7.4%	Nil		
118	87 (Except 8703 , 8711)	All goods	9%	Nil		
119	8703, 8711	All goods	17%	Nil		
120	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation				
				( 1 ) If imported as completely knocked down (CKD) unit;	9%	Nil
				(2) If imported in any other form	17%	Nil
121	8703	Golf Cars	9%	Nil		
122	8704	Refrigerated motor vehicles for transport of goods	7.4%	Nil		
123	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, new, which have not been registered anywhere prior to importation				
				( 1 ) If imported as completely knocked down (CKD) unit;	9%	Nil
				(2) If imported in any other form	17%	Nil
124	88 to 90	All goods	9%	Nil		
125	9001 10 00	All goods	7.4%	Nil		
126	91 to 97	All goods	9%	Nil		

127	9508	Roundabouts, swings, shooting galleries and other fairground amusements	7.4%	Nil.”
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[F.No. 354/42/2002-TRU Vol II]

Prashant Kumar)  
Under Secretary to the Government of India

Note. – The principal notification No. 67/2006-Customs, dated the 30th June, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R.393 (E), dated the 30th June, 2006 and was last amended by notification No.125/2007-Customs, dated the 31<sup>st</sup> December, 2007 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R 799 (E), dated the 31<sup>st</sup> December, 2007.