

## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1.- This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) 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;
- (f) 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));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (k) Articles of Chapter 95 (toys, games, sports requisites); or
- (l) Works of art, collectors' pieces or antiques (Chapter 97).

2.-In heading 96.02 the expression "vegetable or mineral carving material" means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- 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.

4.-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

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
<b>96.01</b>			<b>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).</b>																	
	9601.10.00	-	Worked ivory and articles of ivory	kg					Free	Free		5%	5%		15%	15%	Ex			2.5%
	9601.90	-	Other :																	
	9601.90.10	---	Coral and mother-of-pearl	kg				Free	Free		Free	Free	Free	Free	15%	15%	Ex			2.5%
	9601.90.90	---	Other	kg				Free	Free		5%	5%		15%	15%	Ex				2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>96.02</b>	9602.00.00	<b>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 gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine.</b>																			
	9602.00.10	--- Capsules used in the manufacture of pharmaceutical products	kg	L					Free	Free		Free	Free	Free	Free	15%	5%				2.5%
	9602.00.90	--- Other	kg						Free	Free		5%	5%		15%	15%	Ex				2.5%
<b>96.03</b>		<b>Brooms, brushes (including brushes constituting parts of machines, 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).</b>																			
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :																			
	9603.10.10	--- Brooms made of coconut fibre	u	TS											15%	15%	10%	35% or Rs.150/= per unit			2.5%
	9603.10.20	--- Brooms made of other fibre	u	TS											15%	15%	10%	35% or Rs.150/= per unit			2.5%
	9603.10.30	--- Tawashi brushes made of 100% coconut fibre	u	TS											15%	15%	10%	35% or Rs.150/= per unit			2.5%
	9603.10.40	--- Tawashi brushes made of coconut fibre mixed with other vegetable fibre	u												15%	15%	10%	35% or Rs.150/= per unit			2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre	u	TS										15%	15%	10%	35% or Rs.150/= per unit		2.5%		
	9603.10.60	---	Other brushes made of coconut fibre	u	TS										15%	15%	10%	35% or Rs.150/= per unit		2.5%		
	9603.10.70	---	Brushes made of other fibre	u	TS										15%	15%	10%	35% or Rs.150/= per unit		2.5%		
		-	Tooth brushes, shaving brushes, hair brushes, 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	TS										15%	15%	10%	35% or Rs.150/= per unit		2.5%		
			<i>Tooth brushes</i>	u	TS/S															2.5%		
	9603.29.00	--	Other	u	TS										15%	15%	10%	35% or Rs.260/= per unit		2.5%		
	9603.30.00	-	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u											15%	15%	10%			2.5%		
	9603.40.00	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	TS										15%	15%	10%	35% or Rs.160/= per unit		2.5%		
	9603.50.00	-	Other brushes constituting parts of machines, appliances or vehicles	u					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	9603.90	-	Other:																			
	9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"	u	TS										15%	15%	10%	15%		2.5%		
	9603.90.90	---	Other	u	TS										15% or Rs.100/= per kg	15%	10%	15% or Rs.85/= per kg		2.5%		
<b>96.04</b>	9604.00.00		<b>Hand sieves and hand riddles.</b>	u	TS										15%	15%	10%	15%		2.5%		
<b>96.05</b>	9605.00.00		<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	u	TS	13.5%			Free	Free		5%	5%		15%	15%	10%	15%		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>96.06</b>		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>																				
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg		13.5%				Free	Free		5%	4.5%		15%	15%	10%			2.5%		
		- Buttons :																				
	9606.21.00	-- Of plastics, not covered with textile material	kg		13.5%				Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9606.22.00	-- Of base metal, not covered with textile material	kg						Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9606.29.00	-- Other	kg						Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9606.30.00	- Button moulds and other parts of buttons; button blanks	kg						Free	Free		5%	4.5%		15%	15%	10%			2.5%		
<b>96.07</b>		<b>Slide fasteners and parts thereof.</b>																				
		- Slide fasteners :																				
	9607.11.00	-- Fitted with chain scoops of base metal	kg						Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9607.19.00	-- Other	kg		14.25%				Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9607.20.00	- Parts	kg		13.5%				Free	Free		5%	4.5%		15%	15%	10%			2.5%		
<b>96.08</b>		<b>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; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>																				
	9608.10	- Ball point pens :																				
	9608.10.10	--- Plastic	u												15%	15%	10%	25% or Rs.80/= per unit		2.5%		
	9608.10.90	--- Other	u												15%	15%	10%	25% or Rs.80/= per unit		2.5%		
	9608.20	- Felt tipped and other porous-tipped pens and markers :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	9608.20.10	---	Plastic	u											15%	15%	10%	25% or Rs.80/= per unit		2.5%		
	9608.20.90	---	Other	u											15%	15%	10%	10% or Rs.80/= per unit		2.5%		
	9608.30.00	-	Fountain pens, stylograph pens and other pens	u					Free	Free		4%	1.5%	Free	Free	Ex	10%			2.5%		
	9608.40.00	-	Propelling or sliding pencils	u					Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9608.50.00	-	Sets of articles from two or more of the foregoing subheadings	u					Free	Free		5%	4.5%		15%	15%	10%	10% or Rs.30/= per unit		2.5%		
	9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir :																			
	9608.60.10	---	Plastic	u											15%	15%	10%	25% or Rs.20/= per unit		2.5%		
	9608.60.90	---	Other	u											15%	15%	10%	10% or Rs.10/= per unit		2.5%		
		-	Other :																			
	9608.91.00	--	Pen nibs and nib points	u					Free	Free		5%	4.5%		15%	15%	10%			2.5%		
	9608.99	--	Other :																			
	9608.99.10	---	Barrels for ball point pens, plastic	kg											15%	15%	10%	15% or Rs.620/= per kg		2.5%		
	9608.99.20	---	Other parts of artificial materials other than barrels and ball points	kg											15%	15%	10%	15%		2.5%		
	9608.99.30	---	Refills for ball point pens, plastic	kg											15%	15%	10%	15%		2.5%		
	9608.99.40	---	Tips for ball point pens	kg										Free	Free	15%	10%			2.5%		
	9608.99.50	---	Tips for felt pens	kg										Free	Free	15%	10%			2.5%		
	9608.99.90	---	Other	kg											15%	15%	10%			2.5%		
<b>96.09</b>			<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>																			
	9609.10	-	Pencils and crayons, with leads encased in a rigid sheath :																			
	9609.10.10	---	Black lead pencils	kg											15%	15%	10%	15%		2.5%		
	9609.10.20	---	Colour pencils	kg											15%	15%	10%	15%		2.5%		
	9609.10.30	---	Crayons	kg	S										15%	15%	10%	15%		2.5%		
	9609.20	-	Pencil leads, black or coloured :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	9609.20.10	---	Black	kg									5%	5%		15%	15%	10%	15%		2.5%	
	9609.20.20	---	Coloured	kg									5%	5%		15%	15%	10%	15%		2.5%	
	9609.90.00	-	Other	kg									5%	5%		15%	15%	10%	15%		2.5%	
			<i>Pastels</i>	kg	S																2.5%	
<b>96.10</b>	9610.00.00		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	kg					Free	Free			5%	5%		15%	15%	10%			2.5%	
<b>96.11</b>	9611.00.00		<b>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.</b>	kg												15%	15%	10%	15%		2.5%	
<b>96.12</b>			<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>																			
	9612.10.00	-	Ribbons	u										4.5%		15%	15%	10%			2.5%	
	9612.20.00	-	Ink-pads	u										4.5%		15%	15%	10%			2.5%	
<b>96.13</b>			<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>																			
	9613.10.00	-	Pocket lighters, gas fuelled, non-refillable	u	TS	Free			Free	Free			5% or Rs.19/= per kg	5% or Rs.19/= per kg		Free	15%	10%	30% or Rs.220/= per kg		2.5%	
	9613.20.00	-	Pocket lighters, gas fuelled, refillable	u	TS	Free			Free	Free			5% or Rs.19/= per kg	5% or Rs.19/= per kg		Free	15%	10%	30% or Rs.220/= per kg		2.5%	
	9613.80.00	-	Other lighters	u		Free			Free	Free			5%	5%		Free	15%	10%	30%		2.5%	
	9613.90.00	-	Parts	kg	TS				Free	Free			5%	4.5%		15%	15%	10%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
96.14	9614.00.00	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	kg						Free	Free		5%	5%		15%	15%	Ex	15%		2.5%		
96.15		<b>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.</b>																				
		- Combs, hair-slides and the like :																				
	9615.11.00	-- Of hard rubber or plastics	kg	TS				Free				Free	Free	Free	15%	15%	10%			2.5%		
	9615.19.00	-- Other	kg	TS				Free				Free	Free	Free	15%	15%	10%			2.5%		
	9615.90.00	- Other	kg	TS								Free	Free	Free	15%	15%	10%			2.5%		
96.16		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>																				
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor :																				
	9616.10.10	--- Mounts and heads	u									6%	4.5%		15%	15%	10%			2.5%		
	9616.10.90	--- Other	kg									7.5%	5%		15%	15%	10%	15%		2.5%		
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg									7.5%	5%		15%	15%	10%	15%		2.5%		
96.17		<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>																				
	9617.00.10	--- Vacuum flasks for transport of semen in liquid nitrogen	kg	S				Free	Free			Free	Free	Free	Free	15%	10%			2.5%		
	9617.00.90	--- Other	kg	S/TS				Free	Free			5%	4.5%		15%	15%	10%			2.5%		
96.18	9618.00.00	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	kg	TS				Free	Free			5%	4.5%		15%	15%	10%			2.5%		

