

## Duty Drawback Rates 2018 Tariff Chapter 84 & 85

| CHAPTER – 84<br>NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF |  |       |               |                                  |
|---|--|-------|---------------|----------------------------------|
| 8401  | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation  |       | Nil           |                                  |
| Tariff Item   | Description of goods   | Unit  | Drawback Rate | Drawback cap per unit in Rs. (₹) |
| (1)   | (2)  | (3)   | (4)           | (5)                              |
| 8402  | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers                         |       | 1.8%          |                                  |
| 8403  | Central heating boilers other than those of heading 8402   |       | 1.8%          |                                  |
| 8404  | Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, econo-misers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units |       | 1.8%          |                                  |
| 8405  | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers                |       | 1.8%          |                                  |
| 8406  | Steam turbines and other vapour turbines   |       | 1.8%          |                                  |
| 8407  | Spark-ignition reciprocating or rotary internal combustion piston engines  |       | 1.8%          |                                  |
| 8408  | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)  |       | 1.8%          |                                  |
| 8409  | Parts suitable for use solely or principally with the engines of heading 8407 or 8408  |       |               |                                  |
| 840901  | Common Rail Injector   | Piece | 4.5%          | 171.4                            |
| 840999  | Others   |       | 1.8%          |                                  |
| 8410  | Hydraulic turbines, water wheels, and regulators therefor  |       | 1.8%          |                                  |
| 8411  | Turbo-jets, turbo-propellers and other gas turbines  |       | 1.8%          |                                  |

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|--------|---|----|-------|----|
| 8412   | Other engines and motors  |    | 1.8%  |    |
| 8413   | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators  |    | 1.8%  |    |
| 8414   | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters  |    |       |    |
| 841401 | Bicycle Pump  |    | 1.8%  |    |
| 841402 | Turbo charger   | Kg | 4.75% | 72 |
| 841499 | Others  |    | 1.8%  |    |
| 8415   | 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  |    | 1.8%  |    |
| 8416   | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances   |    | 1.8%  |    |
| 8417   | Industrial or laboratory furnaces and ovens, including incinerators, non-electric   |    | 1.8%  |    |
| 8418   | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415   |    | 1.8%  |    |
| 8419   | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric |    | 1.8%  |    |
| 8420   | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor   |    | 1.8%  |    |
| 8421   | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases   |    | 1.8%  |    |

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| 8422   | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages | 1.8% |  |
| 8423   | Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds  |      |  |
| 842301 | Cast Iron Weights   | 1.8% |  |
| 842399 | Others  | 1.8% |  |
| 8424   | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines  | 1.8% |  |
| 8425   | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks  | 1.8% |  |
| 8426   | Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane   | 1.8% |  |
| 8427   | Fork-lift trucks; other works trucks fitted with lifting or handling equipment  | 1.8% |  |
| 8428   | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)   | 1.8% |  |
| 8429   | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers   | 1.8% |  |
| 8430   | Other moving, grading, leveling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers   | 1.8% |  |
| 8431   | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430  | 1.8% |  |

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| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers  | 1.8% |  |
| 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437   | 1.8% |  |
| 8434 | Milking machines and dairy machinery  | 1.8% |  |
| 8435 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages   | 1.8% |  |
| 8436 | Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders  | 1.8% |  |
| 8437 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery                                       | 1.8% |  |
| 8438 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils                                | 1.8% |  |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard   | 1.8% |  |
| 8440 | Book-binding machinery, including book-sewing machines  | 1.8% |  |
| 8441 | Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds   | 1.8% |  |
| 8442 | Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 1.8% |  |

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|------|---|------|--|
| 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines whether or not combined, parts and accessories thereof  | 1.8% |  |
| 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials  | 1.8% |  |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447   | 1.8% |  |
| 8446 | Weaving machines (looms)  | 1.8% |  |
| 8447 | Knitting machines, stich-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting  | 1.8% |  |
| 8448 | Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)                       | 1.8% |  |
| 8449 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats  | 1.8% |  |
| 8450 | Household or laundry-type washing machines, including machines which both wash and dry  | 1.8% |  |
| 8451 | Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 1.8% |  |

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|------|---|------|--|
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles  | 1.8% |  |
| 8453 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines  | 1.8% |  |
| 8454 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries   | 1.8% |  |
| 8455 | Metal-rolling mills and rolls therefore   | 1.8% |  |
| 8456 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes   | 1.8% |  |
| 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal  | 1.8% |  |
| 8458 | Lathes (including turning centres) for removing metal   | 1.8% |  |
| 8459 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458   | 1.8% |  |
| 8460 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, orcermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | 1.8% |  |
| 8461 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, orcermets, not elsewhere specified or included   | 1.8% |  |

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|------|--|------|--|--|
| 8462 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above | 1.8% |  |  |
| 8463 | Other machine-tools for working metal, or cermets, without removing material   | 1.8% |  |  |
| 8464 | Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass  | 1.8% |  |  |
| 8465 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials   | 1.8% |  |  |
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand      | 1.8% |  |  |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor  | 1.8% |  |  |
| 8468 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances   | 1.8% |  |  |
| 8469 | Omitted  |      |  |  |
| 8470 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers                          | 1%   |  |  |

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|      |   |      |  |
|------|---|------|--|
| 8471 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included   | 1%   |  |
| 8472 | Other office machines (for example, hectograph or stencil duplicating machines, address-ing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)  | 1%   |  |
| 8473 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472  | 1%   |  |
| 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | 1.8% |  |
| 8475 | Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware   | 1.8% |  |
| 8476 | Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines   | 1.8% |  |
| 8477 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter   | 1.8% |  |
| 8478 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter   | 1.8% |  |
| 8479 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter   | 1.8% |  |

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|--------|--|----|------|------|
| 8480   | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics   |    | 1.8% |      |
| 8481   | Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves   |    |      |      |
| 848101 | Pressure reducing valves, thermostatically controlled valves   |    | 1.8% |      |
| 848102 | Others of brass  | Kg | 2.2% | 24.5 |
| 848103 | Others of gun-metal  |    | 1.8% |      |
| 848199 | Others   |    | 1.8% |      |
| 8482   | Ball or roller bearings  |    | 1.8% |      |
| 8483   | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) |    | 1.8% |      |
| 8484   | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals  | Kg | 2.8% | 42   |
| 8485   | Deleted  |    |      |      |
| 8486   | Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories  |    | 1.8% |      |
| 8487   | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter   |    |      |      |

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|   |  |      |               |                                  |
|---|--|------|---------------|----------------------------------|
| 848701  | Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process   |      | 1.8%          |                                  |
| 848702  | Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process  |      | 1.8%          |                                  |
| 848799  | Others   |      | 1.8%          |                                  |
| <b>CHAPTER – 85</b>   |  |      |               |                                  |
| <b>ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF ;<br/>SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND<br/>RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES</b> |  |      |               |                                  |
| 8501  | Electric motors and generators (excluding generating sets)   |      | 2%            |                                  |
| 8502  | Electric generating sets and rotary converters   |      | 2%            |                                  |
| Tariff Item   | Description of goods   | Unit | Drawback Rate | Drawback cap per unit in Rs. (₹) |
| (1)   | (2)  | (3)  | (4)           | (5)                              |
| 8503  | Parts suitable for use solely or principally with the machines of heading 8501 or 8502   |      | 2%            |                                  |
| 8504  | Electrical transformers, sta-tic converters (for example, rectifiers) and inductors  |      | 2%            |                                  |
| 8505  | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads |      | 2%            |                                  |
| 8506  | Primary cells and primary batteries  |      | 2%            |                                  |
| 8507  | Electric accumulators, inclu-ding separators therefor, whether or not rectangular (including square)   |      | 2%            |                                  |
| 8508  | Vacuum cleaner with self- contained electric motor   |      | 2%            |                                  |
| 8509  | Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508  |      | 2%            |                                  |

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|------|--|--|----|--|
| 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor  |  | 2% |  |
| 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines  |  | 2% |  |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles   |  | 2% |  |
| 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512   |  | 2% |  |
| 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss   |  | 2% |  |
| 8515 | Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets   |  | 2% |  |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrico-thermic hair-dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 |  | 2% |  |

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|--------|--|-------|------|-------|
| 8517   | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of Heading 8443, 8525, 8527 or 8528 |       |      |       |
| 851701 | Cellular Mobile Phones, with or without accessories  | Piece | 3.9% | 150.4 |
| 851799 | Others   |       | 1%   |       |
| 8518   | Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets  |       | 1%   |       |
| 8519   | Sound recording or reproducing apparatus   |       | 1%   |       |
| 8520   | Omitted  |       |      |       |
| 8521   | Video recording or reproducing apparatus, whether or not incorporating a video tuner   |       | 1%   |       |
| 8522   | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521   |       | 1%   |       |
| 8523   | Discs, tapes, solid state non volatile storage devices "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37   |       | 1%   |       |
| 8524   | Deleted  |       |      |       |
| 8525   | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders  |       | 1%   |       |

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|--------|---|----|------|----|
| 8526   | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus  |    | 1%   |    |
| 8527   | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock  |    | 1%   |    |
| 8528   | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus   |    | 1%   |    |
| 8529   | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528  |    | 1%   |    |
| 8530   | Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)   |    | 2%   |    |
| 8531   | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530  |    | 1%   |    |
| 8532   | Electrical capacitors, fixed, variable or adjustable (pre-set)  |    | 1%   |    |
| 8533   | Electrical resistors (including rheostats and potentiometers), other than heating resistors   |    | 1%   |    |
| 8534   | Printed circuits  |    | 1%   |    |
| 8535   | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts |    |      |    |
| 853501 | Tinned/Untinned cables lugs/sockets/connections/ferules/terminal ends, made of copper   | Kg | 2.2% | 50 |
| 853599 | Others  |    | 2%   |    |

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|--------|---|----|------|------|
| 8536   | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables |    |      |      |
| 853601 | Of Copper   | Kg | 2.2% | 50   |
| 853602 | Of Brass  | Kg | 2.2% | 39.2 |
| 853603 | Of Aluminium  |    | 1.5% |      |
| 853699 | Others  |    | 1.5% |      |
| 8537   | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517                              |    | 2%   |      |
| 8538   | Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537  |    |      |      |
| 853801 | Of Copper   | Kg | 2.2% | 50   |
| 853802 | Of Brass  | Kg | 2.2% | 39.2 |
| 853803 | Of Aluminium  |    | 1.5% |      |
| 853899 | Others  |    | 1.5% |      |
| 8539   | Electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps, arc lamps; light-emitting diode (LED) lamps  |    | 2%   |      |
| 8540   | Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)   |    | 1%   |      |
| 8541   | Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals  |    | 1%   |      |
| 8542   | Electronic integrated circuits  |    | 1%   |      |

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|--------|--|--|------|--|
| 8543   | Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter   |  | 2%   |  |
| 8544   | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors  |  |      |  |
| 854401 | Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors   |  | 1%   |  |
| 854499 | Others   |  | 2%   |  |
| 8545   | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes   |  | 2%   |  |
| 8546   | Electrical insulators of any material  |  | 2%   |  |
| 8547   | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material |  | 2%   |  |
| 8548   | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter   |  |      |  |
| 854801 | Waste and scrap of primary cells/primary batteries/electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators   |  | Nil  |  |
| 854802 | Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process   |  | 1.8% |  |

## Duty Drawback Rates 2018 Tariff Chapter 84 & 85

|        |   |  |      |  |
|--------|---|--|------|--|
| 854803 | Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process |  | 1.8% |  |
| 854899 | Others  |  | 1.8% |  |