

NOTIFICATION

No. 25/99-CUSTOMS

New Delhi, dated the 28th February, 1999

9 Phalgun, 1920 (Saka)

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, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (3) of Table below, and falling under the Chapters of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (2) of the said Table, when imported into India for use in the manufacture of the finished goods specified in the corresponding entry in column (4) of the said Table, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate of,-

(a) 5% *ad valorem* in the case of the imported goods specified in List A;

(b) 15% *ad valorem* in the case of the imported goods specified in List B; and

(c) 25% *ad valorem* in the case of the imported goods specified in List C:

Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

TABLE

S. No.	Chapter	Description of imported goods	Description of finished goods
(1)	(2)	(3)	(4)

LIST A

1.	15, 29, 32, 34, 39, 48, 70	Alpha cellulose paper/cotton paper; Electrical grade kraft paper; Tung oil; Volan/Silane treated glass fabric/cloth	Copper clad laminates phenolic or paper phenolic or glass epoxy types; composite type copper clad laminates; printed circuit boards.
2.	25, 28, 40, 56, 70, 84, 85	Potassium carbonate; Barium carbonate; Pumice powder; Cerium oxide; Anode buttons; Necks and Neck tubings; Wool felt; Spodumene	Glass shell/parts of television picture tube.
3.	25, 28, 40, 70, 84, 85	Strontium carbonate; garnet powder; stud pins; Titanium dioxide; sodium antimonate; rubber sleeve	Glass shells/parts for colour picture tubes.
4.	28	Gamma Ferric Oxide	Magnetic inks or Magnetic Tape.
5.	28	High purity gases: Argon; halocarbon-14; halocarbon-116; halocarbon-23; helium; silicon tetrachloride; sulphur hexafluoride; chlorine; silane; hydrochloric acid; phosphine & silane mixture; boron trichloride; dichlorosilane, diborane; hydrogen bromide; phosphine in nitrogen; nitrous oxide; boron trifluoride; arsine & arsine mixture; phosphine in hydrogen; hydrogen;	Integrated circuits, Semi-conductor devices.

		nitrogen	
6.	28, 29	High purity chemicals: Acetic acid MOS/CMOS grade; Sulphuric acid MOS/CMOS grade; Hydrochloric acid MOS/CMOS grade; Buffered oxide etchant MOS/CMOS grade; Ammonium fluoride MOS/CMOS grade; Trichloroethylene MOS/CMOS grade; Isopropyl alcohol MOS/CMOS grade; Acetone MOS/CMOS grade; Hydrofluoric acid MOS/CMOS grade; Nitric acid MOS/CMOS grade; Phosphoric acid MOS/CMOS grade; Hydrogen peroxide MOS/CMOS grade	Integrated circuits, Semi-conductor devices.
7.	28, 29, 38, 76	Cadmium sulphide; cadmium telluride; silicon dioxide; cadmium chloride; zinc telluride; indium; germane; disilane; phosphine; hydrogen fluoride; aluminium sputtering target; zinc oxide sputtering target; adhesive coated aluminium foil; high purity hydrogen; high purity nitrogen; high purity argon; copper doped graphite paste; high purity methane; diborane in high purity helium	Solar cells/ modules.
8.	28, 29, 32, 38, 39, 68, 74	Copper plating salts, their brighteners, levellers, conditioners, replenishers, stabilizers; Black Oxide Coating (Microtech) solution/salts, predip solution/salts, palladium catalyst solution/salts	Printed Circuit Boards.
9.	28, 29, 32, 38, 71	Resistive, Conductive, Di-electric, Overglaze or solder pastes, compositions or inks in packing not exceeding 20 kg.	Hybrid Microcircuits; Potentiometers; Resistors (other than heating resistors); Ceramic and Mica Capacitors; Conductive Rubber Switches/Key Boards.
10.	28, 29, 32, 39, 48, 69, 74, 85	Ceramic bodies (coated or uncoated); bandoliering tape with or without adhesives; solder plated copper wire of dia. upto 1 mm; solder plated brass wire of dia. upto 1 mm; high melting point solder alloy; paper backed polyurethane tape; epoxy marking ink with or without hardner/thinner	Thermistors.
11.	28, 29, 34	Resist stripper	Semi-conductor devices, printed circuit boards.
12.	28, 29, 34, 85	Special materials: Surfactant, tetra ethyl-ortho-silicate (TEOS); trimethyl borate (TMB); trimethyl phosphite (TMPI); trichloroethane (TCA); dichloroethylene; sputtering targets; photo resist primer; edge bead remover	Integrated circuits, Semi-conductor devices.
13.	28, 29, 37	Photo resist & associated thinners or/and developers; photospin glass	Semi-conductor devices, printed circuit boards.
14.	28, 29, 38	Electrolyte	Etched or Formed Aluminium Foil,

			Electrolytic Capacitors.
15.	28, 29, 38	Dopants or doping sources in all forms, and with or without precious metal constituents	Semi-conductor devices.
16.	28, 29, 38, 39	Epoxy/Epoxide resins, compounds or encapsulants; Fillers, thinners, hardeners, accelerators and fire retardants	Capacitors; Semi-conductor Devices; Light Emitting Diodes; Moulded Piezoelectric Crystals; Liquid Crystal Displays; Electronic Valves and Tubes; Switches; Copper clad laminates of glass epoxy/paper epoxy type; composite type copper clad laminates; Delay lines; Line and Wave Traps; Potentiometers; Silicon Crystals or Silicon wafers; Connectors; Resistors (other than heating resistors); Deflection parts; Loudspeakers; Magnetic Heads; Paper Cones/Spiders/Dust Caps for Loudspeakers; Hybrid Microcircuits; Printed parts.
17.	28, 32	Ferric Oxide of purity of 99% and above; Manganous Manganic Oxide of purity of 99% and above; Manganese di-oxide of purity of 99% and above; Manganous Oxide; Nickel Oxide; Strontium Carbonate	Ferrites.
18.	28, 38, 39, 70, 74, 76	Aluminium paste; ethylene vinyl acetate sheets (EVA); primer for EVA; Crane glass; tedlar coated aluminium sheet; phosphorous oxychloride; halo carbon (CF ₄)/Freon gas; tinned copper interconnect; toughened glass with low iron content and transmittivity of min. 90% and above; multilayered sheets with tedlar base; fluoro polymer resin; ultra high purity (UHP) silane in UHP nitrogen; UHP silane; diborane in UHP silane; MOCVD grade phosphine in UHP silane; silver sputtering target; high purity tin tetrachloride; nitrogen trifluoride of 99% purity and above	Solar cells/ modules.
19.	28, 39, 68, 73	Blue steel lapping carriers; lapping vehicles; lapping abrasive powder; lapping compound	Mounted piezo-electric crystals; Printed Circuit Boards; Semi-conductor devices; Potentiometers; Resistors (other than heating resistors); Connectors; Switches; Relays; Tape deck mechanism; Magnetic heads; Deflection parts; DC micromotor upto 13.5 V not exceeding 20 Watt rating; Silicon in all forms.
20.	28, 39, 81, 85	Tantalum powder; Tantalum wire; GM Seals; Cans; Silver powder suspension; Manganese Nitrate; Heat shrinkable polyester tubing	Tantalum capacitors.
21.	28, 48, 69, 75, 78, 81, 84	Lead based ceramic composition; Magnesium titanate based ceramic composition; Neodium based ceramic composition; Alumina	Ceramic dielectric (multilayer) capacitors.

		setters/slabs; Lint free paper/ paper towels/ filter paper; Zirconia milling media/ high alumina tumbling media; Steel shots – copper plated hollow; Nickel and sulphonic acid based plating chemicals; Razer blades/ doctor blades	
22.	28, 68	Tantalum Neodyme oxide; Neodyme oxide; Strontium carbonate	Ceramic Capacitors.
23.	28, 70, 73, 75, 85	Crystal Holders, Bases, covers; Glass Bulbs; Glass Bases; Nickel Eyelets; Springs; Solder wire 25 SWG or thinner; Chromium Pellets	Mounted Piezoelectric crystals.
24.	28, 81	Tungsten rhenium wire; Suspension of aluminium oxide in binder; Suspension of tungsten powder and aluminium oxide in binder; Triple carbonate suspension of calcium, barium, strontium in binder	Electron guns and electron gun parts.
25.	29	Tetra Bromo Bisphenol-A; Tricresyl/Aryl Phosphate	Copper clad laminates for Printed Circuit Boards.
26.	32	Electron Phosphor	Electronic Valves and Tubes.
27.	32	Desmearing agents	Printed Circuit Boards.
28.	32, 35, 39	Silicone based resins, oils, varnishes, lacquers, elastomers, with or without additives	Semi-conductor Devices; Liquid Crystal Displays; Electronic Valves and Tubes; Resistors (other than heating resistors); Connectors; Magnetic Tape; Relays; Potentiometers; Switches; Capacitor grade metallised plastic film; Piezoelectric crystal; Hybrid Micro circuits.
29.	32, 37, 39	Solder Mask/Resist in ink or film form, with or without associated catalysts	Printed Circuit Boards.
30.	32, 38	Screen printing inks, dyes, emulsions, lacquers, films (including sensitisers, hardners, catalysts)	Semi-conductor devices, printed circuit boards, potentiometers, capacitors, hybrid microcircuits, printed parts, coils and inductors, resistors (other than heating resistors).
31.	32, 38	Internal Dag	Electronic Valves and Tubes.
32.	35, 39	Polyamide coatings or adhesives	Semi-conductor devices; Heat sinks; deflection parts.
33.	37	Photo Polymer Film	Printed Circuit Boards; Liquid Crystal Displays.
34.	37, 39	High resolution, high contrast photographic films and photo stencil films; DIAZO (C ₆ H ₅ N ₂) films	Printed Circuit Boards; semi-conductor devices; hybrid microcircuits.
35.	37, 70	High Resolution Photo Plates; Photomask Substrates	High Resolution Photo Masks; Semi-conductor devices; Liquid Crystal Displays; Silicon Single Crystals or Wafers.
36.	37, 70	High resolution photo mask	Semi-conductor devices; Printed

			Circuit Boards; Liquid Crystal Displays.
37.	38	Silicon in the form of undiffused wafers, discs or chips	Semi-conductor devices.
38.	38, 39, 76	Polyvinyl flouride (TEDLAR); Tedlar Aluminium Tedlar	Solar cells/modules.
39.	38, 81	Lithium niobate wafers	Hybrid microcircuits.
40.	38, 85	Silicon in the form of diffused wafers, discs or chips (with or without molybdenum disc)	Hybrid microcircuits or semi-conductor devices.
41.	38, 85	Getters	Electronic valves and tubes.
42.	39	Glass epoxy or/and polyamide prepregs	Multilayer Printed Circuit Boards; copper clad laminates.
43.	39	Silicone rubber	Keypad switches; parts of EHT transformers.
44.	39	Plain plastic films (other than Polystyrene film) of thickness 12 microns or below; Metallised Plastic films of thickness 12 microns or below	Plastic Film Capacitors; Mixed Dielectric Capacitors.
45.	39	Nylon 6.30% glass filled, flame retardant moulding powder/granules and with or without other additives	Potentiometers; connectors.
46.	39	Plain and glass filled nylon/polyamide with or without other additives	Relays; Potentiometers; tape deck mechanism; connectors.
47.	39	Polypropylene moulding powder/granules	Deflection parts; Cassettes.
48.	39	Polybutylene terephthalate	Connectors; deflection parts; switches; relays.
49.	39	Heat shrinkable PVC sleeving, tubing, film or ring	Capacitors; relays; deflection parts.
50.	39	Polyurethane lapping pads	Mounted piezoelectric crystals; Printed Circuit Boards; semi-conductor devices; potentiometers; resistors (other than heating resistors); connectors; switches; relays; tape deck mechanisms; magnetic heads; deflection parts; DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; silicon (in all forms).
51.	39	Plain polystyrene film	Plain film capacitors; mixed dielectric capacitors.
52.	39	Plain plastic film (other than Polystyrene film) of thickness 12 microns or below	Electronic capacitor grade metallised dielectric plastic film.
53.	39	Release film for multilayer laminates	Printed Circuit Boards.
54.	39, 40	Polyvinyl Alcohol, Polyisobutylene, Chlorosulphonated Polyethylene (HYPALON)	Ferrites.
55.	39, 43	Antistatic materials in the form of tubes, strips, mats, covers, bins, boxes, containers	Semi-conductor devices, Hybrid microcircuits.

56.	39, 48, 59, 85	Insulating/taping material (including pocket carrier tape) in tape, roll or strip form with or without adhesive	Capacitors; deflection parts; resistors (other than heating resistors); semi-conductor devices; inductors.
57.	39, 48, 85	Domes or Dust caps; Paper/Plastic cones	Loudspeakers.
58.	39, 48, 85	Parts of Potentiometers	Potentiometers.
59.	39, 59, 73	Screen mesh of stainless steel/polyester/metallised polyester/metallised nylon (in sizes of mesh 60 or above)	Ceramic capacitors.
60.	39, 69, 73, 85	Ceramic/alumina substrates	Potentiometers; printed parts.
61.	39, 73, 79, 85	Parts of magnetic sound heads	Magnetic sound heads.
62.	39, 74	Copper clad laminates laminated to nylon, teflon, polyester; Aluminium clad entry foil and back up laminates	Printed Circuit Boards.
63.	39, 85	Polyethylene terephthalate film with ferro magnetic coating of thickness upto 0.005 inch with magnetic coating 50 to 180 microinch	Floppy diskettes.
64.	39, 85	Parts/articles of silicone, Elastomer or Silicone rubber	Liquid Crystal Displays; Semi-conductor Devices; EHT Transformers; Potentiometers; Electrolytic Capacitors; Solid tantalum capacitors.
65.	39, 85	Formers, bases, bobbins; Holders, brackets; Shielding cases, cans	RF/IF coils or transformers or deflection parts.
66.	40, 59	Bungs; Rubber pinch rollers with or without plastic bush	Electrolytic capacitors; tape deck mechanisms.
67.	40, 84, 85	Parts of Rotor Assembly; Commutator assembly or parts thereof; Brush assembly or parts thereof	DC Micromotors upto 13.5 volts and not exceeding 20 watts rating.
68.	40, 85	Anode assembly consisting of EHT cable, silicone rubber cap and contact spring or parts thereof (EHT cable in cut pieces or running length)	Deflection parts.
69.	48	Electrolytic Capacitor/Condenser Tissue paper	Electrolytic Capacitors; Plastic Film Capacitors.
70.	48, 76	Kraft paper/tissue paper or aluminium foil for voice coil	Loud speakers (cone type).
71.	59	Felt sheet (fully compressed) of 1.5 mm thickness and below	Tape deck mechanism.
72.	69, 78, 85	Headers; Caps with or without leads; Cans with or without leads; Pins; Stud seals; Lead beads; Ceramic beads; Ceramic-glass packages; Cap to Lead Assemblies; Ceramic Pipes; Lead frames, single or in roll form; Housings; Brass ring	Semi-conductor devices; Light Emitting Diodes; Resistors (other than heating resistors); Capacitors; Connectors; Hybrid Microcircuits; Printed parts.

73.	69, 85	Alumina rods and bars (with Alumina content above 90%) in coated or uncoated form; Ceramic plates/flats/cases/bases/formers; Steatite rods and bars in coated or uncoated form	Resistors (other than heating resistors); Semi-conductor Devices; Hybrid Microcircuits; Electron Guns and Electron Gun parts.
74.	69, 85	Ceramic dielectric (coated or uncoated)	Ceramic capacitors.
75.	70	Glass filament yarn	Silane treated glass cloth/fabric for use in the copper clad laminates.
76.	70, 85	Glass frit or glass powder; Glass preforms or pellets; Glass tubes	Liquid Crystal Displays; semi-conductor devices; Electronic valves and tubes (other than television picture tubes/ cathode ray tubes); Glass to metal seals; Lead frames; Transistor headers; Reed relays or Reed switches; delay lines; resistors (other than heating resistors); mounted piezoelectric crystals; electron guns and electron gun parts; gas discharge tubes.
77.	70, 85	Fused Quartzware	Semi-conductor devices; silicon in all forms.
78.	71	Synthetic quartz crystal blocks and blanks	Mounted Piezoelectric crystals.
79.	71	Contact tape with pure Nickel base and Crown Gold alloy; Contact tape with solder Diamond Back in fine silver; Contact tape in silver or silver alloy with or without palladium with Gold overlay	Relays; Switches.
80.	71	Gold in the form of wire, ribbon, preform of purity 99.99% and above	Semi-conductor devices; Light Emitting Diodes.
81.	71, 72, 75, 80	Nickel plated steel strip; tin silver antimony alloy	Semi-conductor devices.
82.	71, 76, 85	Aluminium wire with silicon or magnesium impurity of upto 2%; gold wire with phosphorous or antimony doping	Semi-conductor devices.
83.	72	CRNGO silicon steel strip with or without tin plating	DC Micromotor; Potentiometer; Resistors.
84.	72	Coated/uncoated electrogalvanised CRCA/mild stainless steel in the form of sheet/strip/wire/coils	DC Micromotors; tape deck mechanism.
85.	72, 73	Iron of 99.7% purity and above	Cast Alloy Permanent Magnets.
86.	72, 73, 75, 81	Nickel Iron Cobalt Alloy in all forms	Semi-conductor devices; electronic valves and tubes; transistor headers; glass to metal seals; lead frames; cast alloy permanent magnets; hybrid microcircuits; gas discharge tubes.
87.	73	Copper clad tin coated steel wire, dia 0.4 mm to 1.2 mm	Lead tabs for electrolytic capacitors.
88.	73, 85	Metal clad substrates in any form with or	Potentiometers; Hybrid microcircuits;

		without tags	Printed parts; semi-conductor devices; Light Emitting Diodes.
89.	74	Electrolytic Tough Pitch (ETP) Copper wire rods	Lead wire for electronic parts.
90.	74	Solder plated/unplated brass strips upto 100 mm width; Silver plated brass strips upto 100 mm width	Potentiometers; connectors; switches; relays.
91.	74	Phosphor Bronze Sheets/ bars/ sections/ flats/ strips/ wire/ rods/ foils/ pipes, with or without plating	Relays; Tape Deck Mechanism; Connectors; Potentiometers; Heat Sinks; cassettes; parts of cassettes; T.V. tuner; telescopic antenna; Gas discharge tubes.
92.	74	Beryllium Copper rods/strips/sheets/wire/foils with or without plating	Connectors; Relays; Switches; Gas discharge tubes.
93.	74	Tin coated/solder plated copper wire	Resistors.
94.	74	Continuous cast copper wire rod, electrolytic grade of purity 99.9% or above	Copper foil for copper clad laminates.
95.	74, 76, 85	Copper-cadmium braided wire; Self-soldering/self-bonding aluminium wire	Loudspeakers; microphones.
96.	74, 85	Oxygen-free high conductivity (OFHC) Copper base with weldable steel ring	Semi-conductor devices.
97.	74, 85	OFHC copper wires, bars, rods, angles, shapes and sections, plates, sheets, strips, tubes and pipes	Semi-conductor devices; electronic valves and tubes; transistor headers; glass to metal seals; capacitors.
98.	74, 85	Rayon or Silk cover Litz wire of the following sizes – (a) 6, 8, 12 or 24 strands with each strand diameter 0.03 mm; (b) 6 or 9 strands with each strand diameter 0.04 mm	RF/IF Coils or transformers.
99.	74, 85	Parts made of OFHC copper	Semi-conductor devices, electronic valves & tubes, transistor headers, glass to metal seals, capacitors.
100.	76	Etched or formed Aluminium Foils	Electrolytic Capacitors.
101.	76	Plain Aluminium foil containing more than 99% Aluminium	Etched or formed Aluminium foil; electrolytic capacitors or plastic film capacitors.
102.	76	Aluminium of purity 99% or above in the form of wire, strips, sheets, rods, bars, pipes, plates, sections, ribbons or shapes	Cans or Leads for Electrolytic Capacitors; Semi-conductor Devices; Light Emitting Diodes; Capacitors; Capacitor grade Metallised Plastic films; Potentiometers; Disc covers for electrolytic capacitors.
103.	81	Cobalt	Cast Alloy Permanent Magnets.
104.	81	High purity chromium powder (99.99% and above)	Semi-conductor devices, Mounted piezo electric crystals, electronic

			valves and tubes, vacuum interruptor tubes.
105.	81, 85	Molybdenum and molybdenum alloys, wrought, in all forms and articles and parts thereof	Electronic Valves and Tubes; X-ray tubes; Semi-conductor Devices; Mounted Piezoelectric Crystals.
106.	84, 85	Parts of Vacuum Interruptor Tubes	Vacuum Interruptor Tubes.
107.	85	Self bonding / Self soldering insulated or enamelled copper wire	Deflection parts; Loudspeakers; Relays; Magnetic Heads; RF/IF Coils or Transformers and DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; electronic tuner.
108.	85	Parts of gas discharge tubes	Gas discharge tubes.
109.	85	Light Emitting Diodes in the form of Chips, wafers or undiced discs	Light Emitting Diodes; Lamps and Displays.
110.	85	Parts of Cathode Ray Tubes (other than Glass parts)	Cathode Ray Tubes.
111.	85	Lead Tabs/Paddle Tabs	Electrolytic Capacitors.
112.	85	Parts of Relays, Switches, Connectors	Relays; Switches; Connectors.
113.	85	Parts of electron Guns	Electron Guns, Television picture tubes or Cathode Ray Tubes.
114.	85	Casings of aluminium	Electrolytic capacitors.
115.	85	Parts of CD-Deck Mechanism	CD Deck Mechanism.
116.	85	Parts of Fly-back Transformer	Flyback Transformers.
117.	85	Parts of Tuners	TV Tuners.
118.	85	Parts of Data Cartridge	Data Cartridge.
119.	85	Parts of transmitting tubes	Transmitting tubes.
120.	85	Parts of deflection yoke (DY)	Deflection parts.
121.	85, 90	Nickel and nickel alloys, wrought in all forms and articles thereof	Semi-conductor Devices; Liquid Crystal Displays; Electronic valves and tubes; pick-up cartridges; Stylii; X-Ray Tubes; Cast Alloy Permanent magnets; Transistor Headers; Glass to metal seals; Lead frames; Resistors (other than heating resistors); Magnetic Heads; Potentiometers; Electron guns and electron gun parts; Electro-magnetic shields; Encoders and synchros.

LIST B

1.	28	Litharge	Glass shells/parts for colour picture tubes.
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LIST C

1.	38	Precalcined/Pre-sintered ferrite powder	Ferrites.
2.	39, 74, 75, 76	Composite copper clad materials consisting of Paper + Epoxy + Glass cloth	Printed Circuit Boards.
3.	39, 73	Moulded shell with liner, Steel hub ring, spring, shutter	Floppy diskette (3.5" size).
4.	58, 69, 85, 84	Molybdenum Silicide/ Molybdenum disilicide heating elements; Conveying trays; Saggars	Ferrites.
5.	70	TV Glass bulbs/shells; CRT Glass Bulbs/shells; Magnetron Glass bulbs/shells	Television picture tubes, Cathode Ray tubes or magnetrons.
6.	70	Glass parts for colour picture tubes (excluding neck or reneck tubes)	Colour picture tubes.
7.	70	Parts of TV/CRT Glass bulbs/shells including panels, funnels, Glass tubes (excluding neck or reneck tubes)	TV Glass bulbs/shells for TV picture tube or CRT Glass bulbs/shells for CRT.
8.	70	Neck or reneck tubes	CRT Glass bulbs/shells for CRT.
9.	74	Glass Epoxy Copper clad laminates or Paper Phenolic Copper clad laminates	Printed Circuit Boards.
10.	74	Copper foils (plain or adhesive coated)	Copper clad laminates (phenolic or glass epoxy types); composite type copper clad laminates; multi-layer Printed Circuit Boards.
