

**GENERAL EXEMPTION NO. 121****Exemption from duty on imports from specified countries.**

[Notifn. No. 96/08-Cus., dated 13.8.2008 as amended by 99/08,113/08,7/09, 24/09,45/09, 59/09, 86/09,63/10, 64/10, 67/10, 121/10, 45/11, 90/11, 113/11, 56/12, 19/13, 33/13, 8/14, 12/15, 34/16, 39/16, 46/16, 67/16, 2/17, 68/17, 36/19]

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 exempts,-

- (i) goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), other than those specified in the Appendix I and Appendix II appended hereto, from so much of the duty of customs as is in excess of 20 per cent. of the applied rate of duty;
- (ii) all goods of the description as specified in column (3) of the Table in Appendix I and falling under the Chapter, Heading No. or Sub-heading No. 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, from so much of that portion of the applied rate of duty of customs leviable as is specified in the corresponding entry in column (4) of the said Table;

when imported into India from a country listed in the Schedule to this notification:

Provided that the importer proves to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the goods in respect of which the exemption under this notification is claimed are of the origin of the country listed in the Schedule to this notification, in accordance with provisions of the Rules of Origin, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.29/2015-Customs (N.T.), dated 10th March, 2015.

Explanation.- For the purposes of this notification, "applied rate of duty" means the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) with respect to the goods specified in the said Table, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962).

Appendix I  
Table

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
1.	06031100	All goods	25%
2.	06031200	All goods	25%
3.	06031300	All goods	25%
4.	06031400	All goods	25%
5.	06031500	All goods	25%
6.	06031900	All goods	25%
7.	06039000	All goods	25%
8.	07020000	All goods	25%

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(1)	(2)	(3)	(4)
9.	0713 10	All goods	10%
10.	08011100	All goods	14%
11.	08021200	All goods	25%
12.	08023100	All goods	25%
13.	08023200	All goods	25%
14.	080280	All goods	60%
15.	080450	All goods	15%
16.	08051000	All goods	10%
17.	08061000	All goods	10%
18.	080620	All goods	10%
19.	08131000	All goods	20%
20.	081340	All goods	10%
21.	090411	All goods	15%
22.	09041200	All goods	15%
23.	090421	All goods	15%
24.	090422	All goods	15%
25.	090611	All goods	15%
26.	091011	All goods	15%
27.	091012	All goods	15%
28.	091030	All goods	15%
29.	09109100	All goods	15%
30.	091099	All goods	15%
31.	15071000	All goods	50%
32.	15111000	All goods	50%
33.	151190	All Goods	50%
34.	151491	All goods	50%
35.	151550	All goods	50%
36.	151590	All goods	50%
37.	170113	All goods	50%
38.	170114	All goods	50%
39.	17019100	All goods	50%
40.	170199	All goods	50%
41.	18010000	All goods	29%
42.	20091900	All goods	60%
43.	20095000	All goods	60%
44.	320649	All goods	50%
45.	330119	All goods	50%
46.	330300	All goods	60%
47.	330610	All Goods	60%
48.	33074100	All goods	60%
49.	340119	All goods	50%
50.	391590	All goods	50%
51.	39173100	All goods	60%
52.	39174000	All goods	50%
53.	391810	All goods	50%

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(1)	(2)	(3)	
54.	391890	All goods	50%
55.	39191000	All goods	50%
56.	391990	All goods	50%
57.	392010	All goods	50%
58.	392020	All goods	50%
59.	392030	All goods	50%
60.	392051	All goods	50%
61.	392059	All goods	50%
62.	392069	All goods	10%
63.	392099	All goods	10%
64.	39211100	All goods	50%
65.	39211200	All goods	50%
66.	392113	All goods	50%
67.	392190	All goods	50%
68.	392310	All goods	50%
69.	39232100	All goods	50%
70.	392329	All goods	50%
71.	392330	All goods	50%
72.	392350	All goods	50%
73.	392390	All goods	50%
74.	392490	All goods	50%
75.	392610	All goods	50%
76.	392620	All goods	50%
77.	392690	All goods	50%
78.	40012100	All goods	20%
79.	40012200	All goods	20%
80.	400129	All goods	20%
81.	400700	All goods	50%
82.	400821	All goods	50%
83.	401699	All goods	14%
84.	520100	All goods	50%
85.	610329	All goods	60%
86.	61044200	All goods	50%
87.	61045200	All goods	50%
88.	61046200	All goods	50%
89.	610510	All goods	50%
90.	61082100	All goods	60%
91.	610990	All goods	50%
92.	611030	All goods	50%
93.	611190	All goods	60%
94.	620339	All goods	60%
95.	6203 42	All goods	60%
96.	620349	All goods	60%
97.	6205 20	All goods	50%
98.	62053000	All goods	50%

(1)	(2)	(3)	
99.	620590	All goods	50%
100.	62082200	All goods	50%
101.	62105000	All goods	60%
102.	62113200	All goods	60%
103.	62121000	All goods	60%
104.	640110	All goods	60%
105.	640199	All goods	60%
106.	64031910	All goods	50%
107.	64031920	All goods	50%
108.	640411	All goods	60%
109.	64052000	All goods	60%
110.	70132800	All goods	10%
111.	850110	All goods	10%
112.	850440	All goods	50%
113.	85287100	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	50%
114.	852872	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	50%
115.	96200000	Monopod, Bipod Tripods of plastics	50%

## Appendix II

S.No	HS Code	DESCRIPTION
(1)	(2)	(3)
1.	02071300	All goods
2.	02071400	All goods
3.	040210	All goods
4.	040229	Whole Milk Powder
5.	04059010	All goods
6.	04059020	All goods
7.	04069000	All goods
8.	070310	All goods
9.	080132	All goods
10.	080310	All goods
11.	080390	All goods
12.	0807 19	All goods
13.	08081000	All goods
14.	080830	All goods
15.	080840	All goods
16.	090111	All goods
17.	090210	All goods
18.	090220	All goods

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19. 090230	All goods
20. 090240	All goods
21. 09051000	All goods
22. 09052000	All goods
23. 090831	All goods
24. 090832	All goods
25. 090921	All goods
26. 09092200	All goods
27. 090931	All goods
28. 09093200	All goods
29. 10011100	All goods
30. 10011900	All goods
31. 10019100	All goods
32. 100199	All goods
33. 10051000	All goods
34. 100630	All goods
35. 11010000	All goods
36. 11031300	All goods
37. 120241	All goods
38. 120242	All goods
39. 12030000	All goods
40. 120400	All goods
41. 120740	All goods
42. 120799	All goods
43. 14011000	All goods
44. 22030000	All goods
45. 22041000	All goods
46. 220421	All goods
47. 220422, 220429	All goods
48. 22043000	All goods
49. 22051000	All goods
50. 22059000	All goods
51. 22060000	All goods
52. 220710	All goods
53. 220820	All goods
54. 220830	All goods
55. 220840	All goods
56. 220850	All goods
57. 220860	All goods
58. 220870	All goods
59. 220890	All goods
60. 230500	All goods
61. 230620	All goods
62. 230630	All goods
63. 230650	All goods
64. 230690	All goods
65. 230990	All goods

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66. 240110	All goods
67. 240120	All goods
68. 24013000	All goods
69. 240210	All goods
70. 240220	All goods
71. 240290	All goods
72. 240311	All goods
73. 240319	All goods
74. 24039100	All goods
75. 240399	All goods
76. 25151100	All goods
77. 251512	All goods
78. 25221000	All goods
79. 271019	All goods
80. 350691	All goods
81. 381220	All goods
82. 46021100	All goods
83. 46021200	All goods
84. 482190	All goods
85. 500300	All goods
86. 722220	All goods
87. 722240	All goods
88. 722850	All goods
89. 722860	All goods
90. 722870	All goods
91. 74031100	All goods
92. 74031200	All goods
93. 74031300	All goods
94. 740400	All goods
95. 740710	All goods
96. 740811	All goods
97. 740819	All goods

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**Schedule**

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S.No.	Name of the Country
1	Kingdom of Cambodia
2	The United Republic of Tanzania
3	The Federal Democratic Republic of Ethiopia
4	Republic of Mozambique
5	Omitted
6	Malawi
7	Lao People's Democratic Republic
8	Uganda
9	Republic of Rwanda
10	Madagascar

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(1)	(2)	(3)
11		Republic of Benin
12		Union of Myanmar
13		Burkina Faso
14		State of Eritea
15		Republic of The Gambia
16		The Republic of the Sudan
17		Republic of Senegal
18		Lesotho
19		Republic of Mali
20		Republic of Somalia
21		Omitted
22		Bangladesh
23		Republic of Burundi
24		Democratic Republic of Timor-Leste
25		Republic of Zambia
26		Central African Republic
27		Islamic Republic of Afghanistan
28		Republic of Liberia
29		Union of Comoros
30		Republic of Yemen
31		Republic of Haiti
32.		Republic of Togo
33.		Republic of Chad
34.		Republic of Guinea-Bissau
35.		Republic of Niger
36.		Republic of Guinea

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