

## GENERAL EXEMPTION NO. 186

**Exemption to specified goods of the origin of Republic of Singapore, when imported into India from Republic of Singapore:**

[Notifn. No. 75/05-Cus., dt. 22.7.2005 as amended by 38/06, 137/06, 17/07, 49/07, 45/08, 69/09, 35/12, 10/13, 67/16, 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, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description as specified in column (3) of the Table appended hereto and falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said Table, when imported into India from Republic of Singapore, from so much of the duty of customs leviable thereon as is in excess of 50 *per cent.* of the applied rate of duty:

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Republic of Singapore, 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. 59/2005-Customs (N.T.), dated the 20<sup>th</sup> July, 2005.

2. This notification shall come into force with effect from the 1st day of August, 2005.

*Explanation.* - For the purposes of this notification, “applied rate of duty” means the standard rate of duty specified in the First Schedule to the said Customs Tariff Act, 1975 in respect of 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).

Table

S.No.	Heading, sub-heading or tariff item	Description of goods
1	0203	All goods
2	02050000	All goods
3	02063000 to 02064900	All goods
4	02091000 to 02101900	All goods
5	03019200 to 03019300	All goods
6	03019400 to 03019500	Bluefin tunas ( <i>thunnus thynnus</i> )
7	03019900	All goods
8	03051000	Fish meal fit for human consumption
9	03063100, 03063200, 03063300, 03063400, 03069100, 03069200, 03069300, 03069400	All goods
10	03063900, 03069900	Other crustaceans not frozen
11	03071100	All goods
12	03071200, 03071900	Oysters salted , brine
13	0307 21 00 to 0307 42 20	All goods
14	03075100	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
15	03076000	All goods
16	03077100	All goods
17	03078100	All goods
18	0307 91 00, 0307 82 00	All goods
19	03081100	All goods
20	03082100	All goods
21	03083010	All goods
22	05119911	All goods
23	16024100 to 16024900	All goods
24	16053000 to 16054000	All goods
25	21023000 to 21031000	All goods
26	21039030	All goods
27	21069011 to 21069030	All goods
28	21069040	Sugar syrup containing flavouring or colouring matter, not elsewhere specified.
29	21069070 to 21069099	All goods
30	23012011 to 23012090	All goods
31	25062020	Quartzite powder
32	25085023	All goods
33	253090	All goods
34	28062000 to 28091000	All goods
35	28100020 to 28111990	All goods
36	28112200 to 28112990	All goods other than Sulphur dioxide
37	2812 13 00, 2812 19 90	Carbonyl chloride, carbon oxychloride, chloroformyl chloride, phosphorous trichloride
38	2812 12 00	All goods
39	2812 19 10	All goods
40	2812 19 90 to 2814 20 00	All goods except Carbonyl chloride, carbon oxy-chloride, and chloroformyl chloride
41	2816	All goods
42	28170020 to 28181000	All goods
43	2819	All goods
44	28220010 to 28249000	All goods
45	28251020 to 28251090	All goods
46	2826	All goods
47	28273920 to 28273940	All goods
48	28275110 to 28275990	All goods
49	28289020 to 28289050	All goods
50	28291910 to 28311010	All goods
51	28321010 to 28332990	All goods
52	28334000	All goods
53	28342100 to 28353900	All goods
54	28366000 to 28369200	All goods
55	28369990	Commercial ammonium carbonates and other ammo-

S.No.	Heading, sub-heading or tariff item	Description of goods
		niium carbonates; Lead carbonate
56	283719	All goods
57	28372020 to 28372040	All goods
58	28391900	All goods
59	28399090	Silicates and commercial silicates of potassium
60	28401100 to 28421000	All goods
61	28429020 to 28429090	All goods
62	28432100 to 28432900	All goods
63	28439011 to 28439020	All goods
64	28470000 to 28492090	All goods
64A	2853	Phosphides , whether or not chemically defined, excluding ferrophosphorous
65	285000	All goods other than lithium aluminium hydride
66	2852 10 00	Mercuric Chloride, Mercuric sulphate, organo-mercury compounds
67	2853 90 40	All goods
68	29012200	All goods
69	29023000 to 29024200	All goods
70	29024400	All goods
71	29026000 to 29029040	All goods
72	290311	All goods
73	29031300 to 29032900	All goods
74	29037610 to 29037800	All goods
75	29038100 to 29039210	All goods other than Lindane
76	2903 92 29 to 2903 99 90	All goods
77	2904 20 10 to 2904 99 70	All goods other than Trichloronitromethane (chloropicrin)
78	2904 99 90	All goods
79	29051210	All goods
80	29051300 to 29051610	All goods
81	29051690 to 29051700	All goods
82	29053100	All goods
83	290539	All goods
84	29054210 to 29054300	All goods
85	29054900 to 29055900	All goods
86	29061200 to 29061910	All goods
87	29061990	Cyclonic, cyclenic and cycloterpenic alcohol not elsewhere specified other than Terpeneols
88	29071210 to 29071590	All goods
89	29071930	All goods
90	29071950	All goods
91	29071990	Xylenols and their salts
92	29072100	All goods
93	29072910 to 29089100	All goods
94	29089910 to 29093019	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
95	29093030 to 29095090	All goods
96	29102000 to 29109000	All goods
97	29124910 to 29124940	All goods
98	29124999	All goods
99	291300	All goods
100	29141990 to 29142200	All goods
101	29142921 to 29142922	All goods
102	2914 71 00 to 2915 13 00	All goods except 1-Chloro anthraquinone
103	29152920 to 29152990	All goods
104	2915 33 00 to 2915 39 99	All goods
105	29155000 to 29156020	All goods
106	2916 20	All goods
107	29163200	All goods
108	29163990	Esters of Phenyl Acetic Acid
109	29171110 to 29171940	All goods
110	29171960 to 29172000	All goods
111	29173300 to 29173400	All goods
112	29173600 to 29173700	All goods
113	29181110 to 29181390	All goods
114	29181510 to 29181690	All goods
114A	2918 17 00	All goods
115	29181990 to 29182390	All goods
116	29183020 to 29199090	All goods
117	2920 29 10 to 2920 29 30	All goods
118	2920 29 00 to 2920 90 99	All goods
119	29211110	All goods
120	29211190	Formamide not elsewhere specified
121	29212100 to 29214600	All goods
122	292151	All goods
123	29215990	All goods
124	29221110 to 29221900	All goods
125	29221990 to 29222990	All goods
126	292242	All goods
127	29224400 to 29224990	All goods
128	2923	All goods
129	29241200 to 29262000	All goods
129A	2926 40 00	All goods
130	29269000 to 29270090	All goods
131	292910	All goods
132	29302000	All goods
133	29304000	All goods
134	29309099	Dithio carbonates (Xanthates)
135	2931	All goods
136	29321200 to 29321300	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
137	293220	All goods
138	29332100 to 29333200	All goods
139	29333911 to 29333920	All goods
140	29333990 to 29334900	All goods
141	29335910 to 29336100	All goods
142	2933 79 00 to 2935 90 90	All goods
143	29362210	All goods
144	29362800 to 29369000	All goods other than Provitamins, unmixed
145	29371100	All goods
146	29372300 to 29375000	All goods
147	2940	All goods
148	294130	All goods
149	3004 10 10 to 3004 39 90	All goods
149A	3004 49 10	All goods
150	3004 41 00, 3004 42 00, 3004 43 00, 3004 49 90	Formulations of other vegetable alkaloids and its derivatives
151	30045010 to 30049095	All goods
152	30049099	All goods
153	31010091 to 31010092	All goods
154	31051000	All goods
155	32011000 to 32019090	All goods
156	32030010 to 32041141	All goods
157	32041143 to 32041193	All goods
158	32041195 to 32041196	All goods
159	32041310 to 32041393	All goods
160	32041411 to 32041419	All goods
161	32041429 to 32041482	All goods
162	32041484	All goods
163	32041486 to 32041487	All goods
164	32041489	All goods
165	32041511 to 32041557	All goods
166	32041559 to 32041571	All goods
167	32041573 to 32041592	All goods
168	32041597 to 32041599	All goods
169	32041711 to 32041780	All goods
170	32050000	All goods
171	32061110	All goods
172	32061190	Pearl sent pigment coated with other pearl pigment
173	32061900 to 32064200	All goods
174	32064990	Pigments and preparations based on cadmium and Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)
175	32065000 to 32074000	All goods
176	32110000 to 32129020	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
177	32131000 to 32149090	All goods
178	33019029	All goods
179	34012000 to 34013012	All goods
180	34054000	All goods
181	38021000	All goods
182	380510	All goods
183	380610	All goods
184	380700	All goods
185	38099900	All goods
186	38160000	All goods
187	39053000	All goods
188	390690	All goods
189	39095000	All goods
190	40021100	All goods
191	40027000	All goods
192	40070090	All goods
193	40091200 to 40092200	All goods
194	40093200 to 40094100	All goods
195	40103110 to 40103390	All goods
196	40103510 to 40103999	All goods
197	40149010 to 40151100	All goods
198	42021110 to 42022190	All goods
199	420229	All goods
200	42029100 to 42029900	All goods
201	42032110 to 42050090	All goods
202	44130000	All goods
203	480210	All goods
204	480254	All goods other than Carbonising base paper
205	480261	All goods other than Carbonising base paper
205A	4801	Newsprint in rolls of a width between 28cm to 36cm
206	48026910 to 48026950	All goods other than Carbonising base paper
207	48043900	All goods
208	48052500	Testliner (recycled liner board) of weight exceeding 250 gms/ sqm.
209	48062000	All goods
210	48064010 to 48070090	All goods
211	4809	All goods other than Carbon or similar copying paper
212	481019	All goods
213	48102900	Other paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.
214	48109900	All goods
215	48114100 to 48114900	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
216	48115900 to 48116000	All goods other than floor covering on a base of paper or of paper board, whether or not cut to size
217	48120000	All goods
218	48149000	All goods other than-ingrain paper and wall paper and similar wall coverings , consisting of paper coated or covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven
219	481620	All goods other than carbon or similar copying papers
220	4818	All goods
221	48192010 to 48194000	All goods
222	48196000	All goods
223	48203000	All goods
224	48205000	All goods
225	48229010	All goods
226	48232000 to 48234000	All goods
227	482370	All goods
228	62041100	All goods
229	62041300 to 62045100	All goods
230	62045990 to 62046190	All goods
231	62046911 to 62046990	All goods
232	62059090	Men's or Boy's shirts of wool or fine animal hair
233	62061010 to 62062000	All goods
234	62064000 to 62069000	All goods
235	62071910 to 62071990	All goods
236	62072200 to 62079929	All goods
237	62079990	Men's or Boy's night shirts and Pajamas of man- made fibers
238	62081100 to 62081990	All goods
239	62082200 to 62089910	All goods
240	62089920	Dressing gowns and bathrobes of silk excludingsequined or beaded with chattons and embroidered
241	62089990	All goods
242	62093000	All goods
243	62099090	Babies' garments and clothing accessories of wool and fine animal hair
244	62102010 to 62103090	All goods
245	621139	All goods
246	62114910	All goods
247	62114300	All goods
248	62122000 to 62139090	All goods
249	62141010	Scarves of silk measuring 60 cms or less other than hand printed
250	62141020	Scarves of silk measuring 60 cms or less, hand printed

S.No.	Heading, sub-heading or tariff item	Description of goods
251	62141090	Shawls, Scarves, mufflers, mantillas, veils (exceeding 60 cms) of silk
252	62142010	Shawls of wool
253	6214 20 21, 6214 20 29	Scarves of wool
254	6214 20 31, 6214 20 39	Mufflers of wool
255	62142090	Other items of wool other than shawls, scarves and mufflers
256	62143000 to 62159090	All goods
257	640110	All goods
258	640212	All goods
259	64031200	All goods
260	64032011 to 64035190	All goods
261	64039110 to 64039990	All goods
262	64051000 to 64052000	All goods
263	64061010	All goods
264	64069020 to 64069090	All goods
265	69120020	All goods
266	70022010	All goods
267	70091090	All goods
268	70140010	All goods
269	71012200	All goods
270	710692	All goods
271	71081200 to 71081300	All goods
272	71090000	All goods
273	71129100 to 71129920	All goods
274	71132000	All goods
275	71141910 to 71142030	All goods
276	711590	All goods
277	73182300	All goods
278	73182400	All goods
279	73194090	All goods
280	73201011 to 73201012	All goods
281	73201020	All goods
282	732393	All goods
283	73239420 to 73239490	All goods
284	75022010 to 75030010	All goods
285	75062000	All goods
286	75072000	All goods
287	750890	All goods
288	79011100 to 79020010	All goods
289	7903	All goods
290	790700	All goods
291	81019400	All goods
292	81019600 to 81019990	All goods



S.No.	Heading, sub-heading or tariff item	Description of goods
293	810490	All goods
294	81059000	All goods
295	81082000	All goods
296	810890	All goods
297	81099000 to 81101000	All goods
298	82023100	All goods
299	82042000	All goods
300	82077010 to 82078000	All goods
301	82121010	All goods
302	82122011	All goods
303	82122020	All goods
304	82129000	All goods
305	83015000	All goods
306	84021100 to 84051090	All goods
307	84068100 to 84071000	All goods
308	84099949 to 84101390	All goods
309	84112200 to 84118100	All goods
310	84122910 to 84123100	All goods
311	84128011	Stationary (Locomotives) engine and motors
312	84128019 to 84129090	All goods
313	84131191	All goods
314	84133030 to 84133090	All goods
315	84146000	All goods
316	84162000	All goods
317	84169000	All goods
318	84178010 to 84179000	All goods
319	841920	All goods
320	84193900 to 84195090	All goods
321	84198110 to 84198920	All goods
322	84198950 to 84198990	All goods
323	84212300 to 84213990	All goods
324	84221100 to 84221900	All goods
325	84231000 to 84238900	All goods
326	84241000 to 84243000	All goods
327	84248910 to 84249000	All goods
328	84253100 to 84253900	All goods other than pit-head winding gear; winches specially designed for use under ground
329	84254200	All goods
330	84261100	All goods
331	84261900	All goods
332	84264900	All goods
333	842699	All goods
334	84281011 to 84283300	All goods
335	84284000	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
336	84293000	All goods
337	843010	All goods
338	84303110 to 84311090	All goods
339	84312090	All goods
340	843139	All goods
341	843143	All goods
342	84328010	All goods
343	84328090	All goods
344	84329090	All goods
345	84335300	All goods
346	8434	All goods
347	843790	All goods
348	84383090	All goods
349	84388010 to 84388030	All goods
350	84388090	All goods
351	84391000 to 84412000	All goods
352	84418000 to 84419000	All goods
353	84423010 to 84425039	All goods
354	84431100 to 84431941	All goods
355	8443	ink jet printing machines
356	84439100	All goods
357	84439910	All goods
358	84439990	Serial numbering machine; Folders, Guzmnosperforators and staplers; Other machines for uses ancillary to Printing
359	84451110 to 84451920	All goods
360	84451950 to 84452020	All goods
361	84454010	All goods
362	84459000 to 84471111	All goods
363	844720	All goods
364	844842	All goods
365	84484990	Shuttles other than those of textile weaving machines (looms) or of their auxiliary machines of heading 8448
366	84515000 to 84521019	All goods
367	845290	All goods
368	84531000 to 84532000	All goods
369	84539010 to 84552200	All goods
370	8456 11 00 to 8556 30 00	All goods
371	84572010 to 84573090	All goods
372	84581911 to 84602990	All goods
373	84603910 to 84615021	All goods
374	84619000	All goods
375	84622910 to 84622990	All goods
376	846239	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
377	84624910 to 84669200	All goods
378	84669400 to 84678100	All goods
379	84679100 to 84679900	All goods
380	84682010 to 84689000	All goods
381	8472 90 92, 8472 90 93	All goods
382	84721000 to 84723000	All goods
383	8472 90 99	Addressing machines and Address plate embossing machines
384	8473 40	Parts and accessories of the machines of heading 8472 90 91, 8472 90 92, 8472 90 93, 8472 90 94, and 8472 90 95
385	8473 40	All goods excluding parts and accessories equally suitable for use with machines of two or more headings 8470 to 8472
386	84741010 to 84743120	All goods
387	84743900 to 84751000	All goods
388	84752900 to 84759000	All goods
389	84769090 to 84771000	All goods
390	84774000	All goods
391	84775900	All goods
392	84778090 to 84791000	All goods
393	84794000	All goods
394	84796000	All goods
395	84798100 to 84798200	All goods
396	84801000 to 84806000	All goods
397	84811000 to 84814000	All goods
398	84831010 to 84834000	All goods
399	84842000 to 84849000	All goods
400	8487	All goods
401	85011011 to 85014010	All goods
402	85015110 to 85016430	All goods
403	85016450 to 85045010	All goods
404	85049010 to 85051900	All goods
405	85059000	Electromagnets ; chucks, clamps and similar devices; Electromagnetic lifting heads
406	85072000 to 85081900	All goods
407	850940	All goods
408	85098000	Floor polishers and kitchen waste disposers
409	85099000 to 85111000	All goods
410	85113020	All goods
411	85115000	All goods
412	85119000	All goods
413	85141000 to 85142000	All goods
414	85143010	Electric furnaces for melting

S.No.	Heading, sub-heading or tariff item	Description of goods
415	85143090 to 85159000	All goods
416	85162900 to 85169000	All goods
417	85193000	All goods
418	85198990	Transcribing machines and Record players other than coin or disc operated with loud speaker
419	85211011 to 85211091	All goods
420	85211099 to 85219010	All goods
421	85219090	All goods
422	85229000 to 85232100	All goods
423	85232910	All goods
424	85232920	For recording phenomena other than sounds
425	85232940	All goods
426	85232960	All goods
427	85232970	All goods
428	85232990	All goods
429	85234130	All goods
430	85234190	For recording sound
431	85234950	All goods
432	85234990	For recording sound
433	85238010	All goods
434	85238020	Discs with information technology software
435	85238030	All goods
436	85238040	All goods
437	85238050	All goods
438	85238090	All goods
439	85255010 to 85255020	All goods
440	85258010	All goods
441	85269200	All goods
442	85279900	All goods(except radio pagers)
443	85284900	All goods
444	85285900	All goods
445	85286900	All goods
446	85301010 to 85308000	All goods
447	85351010 to 85364900	All goods
448	853661	All goods
449	85369010	Other Apparatus of Heading 8536 including reversing starters for use in circuits with rating not exceeding 60 volts
450	85369020 to 85369030	All goods
451	8537 to 8538	All goods
452	85392200 to 85392920	All goods
453	85392990 to 85399090	All goods
454	85401200 to 85404010	All goods
455	85406000 to 85408900	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
456	85431020 to 85433000	All goods
457	85437012	All goods
458	85437019	Electric fence energisers
459	85437021 to 85439000	All goods
460	85451100 to 85451900	All goods
461	85459010 to 85479090	All goods
462	87139010 to 87141010	All goods
463	8715	All goods
464	90066100	All goods
465	90160010	All goods
466	90221200 to 90249000	All goods
467	90251910 to 90259000	All goods
468	90271000	All goods
469	90279010	Microtomes
470	90291010 to 90292010	All goods
471	90292030 to 90301000	All goods
472	90302000	Cathode ray oscilloscopes and cathode-ray oscillographs
473	90302000 to 90303900	All goods
474	90308400 to 90308990	All goods
475	90312000	All goods
476	90314900	Profile projector
477	90319000	All goods
478	90321010	Thermostats for refrigerating and air-conditioning machinery
479	90321090	All goods
480	90322010	Manostats for refrigerating and air-conditioning machinery
481	90322090 to 90328100	All goods
482	90330000	All goods
483	9101	All goods
484	91021200 to 91021900	All goods
485	91022900	All goods
486	91029910 to 91031000	All goods
487	91052100 to 91061000	All goods
488	91070000 to 91091010	All goods
489	91101200 to 91101900	All goods
490	91118000 to 91129000	All goods
491	91139010 to 91141020	All goods
492	911430	All goods
493	91149030	All goods
494	92011000 to 92051000	All goods
495	92059090	All goods
496	9503	Toys and models incorporating a motor and parts thereof

