

## GENERAL EXEMPTION NO. 185

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

[Notfn. No. 74/05-Cus., dt. 22.7.2005, 38/06, 136/06, 49/07, 45/08, 69/09, 34/12, 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 the whole of duty of customs leviable thereon, which is specified in the First Schedule to the said Customs Tariff Act.

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 the 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**

<b>S.No.</b>	<b>Heading, sub-heading or tariff item</b>	<b>Description of goods</b>
1	03011100 to 03019100	All goods
2	0302 to 0304	All goods
3	03052000 to 03061900	All goods
4	0307 43, 0307 49	All goods excluding species of families IIIex and Todarodes
5	0307 52, 0307 59	All goods
6	0307 72, 0307 79	All goods
7	03083020	All goods
8	050510	All goods
9	05079090	All goods
10	05080040 to 05080090	All goods
11	5100010 to 5119130	All goods
12	05119190	All goods
13	05119999	Natural sponges of animal origin
14	13019018	All goods other than lac
15	16030020 to 16041900	All goods
16	16043100 to 16043200	All goods
17	16051000	All goods
18	16055200 to 16056900	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
19	18040000 to 18050000	All goods
20	19022010 to 1903090	All goods
21	21039040 to 21061000	All goods
22	25051011 to 25051019	All goods
23	25132010 to 25140000	All goods
24	25202010 to 25210090	All goods
25	252390	All goods
26	25249011 to 25249012	All goods
27	25249019 to 25249021	All goods
28	25249024 to 25249029	All goods
29	25249034 to 25249099	All goods
30	26011110 to 26011210	All goods
31	26011290	Agglomerated Iron ore and concentrates
32	26012000	All goods
33	26070000 to 26110000	All goods
34	26140020	All goods
35	26151000	All goods
36	27011100	All goods
37	2713 11	All goods
38	271490	All goods
39	280920	All goods
40	28212000	All goods
41	282760	All goods
42	283410	All goods
43	283620	All goods
44	28365000	All goods
45	28371100	All goods
46	28391100	All goods
47	283990	All goods
48	28429010	All goods
49	28500041 to 28500050	All goods
50	29022000	All goods
51	29024300	All goods
52	29054100	All goods
53	29054400	All goods
54	29072200 to 29072300	All goods
55	29089200	All goods
56	29089990	All goods
57	2911	All goods
58	2914 61 10 to 2914 69 90	All goods
58A	29147910	1-chloro anthraquinone
59	29161600	All goods
60	29161920 to 29161990	All goods
61	291631	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
62	29173500	All goods
63	291739	All goods
64	29182910 to 29183010	All goods
65	292149	All goods
66	292250	All goods
67	29299090	All goods
68	29321100	All goods
69	29321910	Hydroxy-3- dibenzfuran carboxylic acid
69A	29321400	All goods
70	29321990	All goods
71	2932 99	All goods
72	29331100	All goods
73	29333300	All goods
74	29335200 to 29335500	All goods
75	29336910 to 29337200	All goods
76	29362100	All goods
77	29362290 to 29362700	All goods
78	29371200	All goods
79	29371900 to 29372200	All goods
80	293790	All goods
81	29381000 to 29396900	All goods
82	2939 79	All goods
83	29411050	All goods
84	294120	All goods
85	29414000 to 29419040	All goods
86	29420011	Cefadroxil
87	29420012 to 29420090	All goods
88	30012010 to 30022029	All goods
89	30029010 to 30039035	All goods
90	30039090	All goods
91	30051090 to 30059090	All goods
92	30061010 to 30061020	All goods other than sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers whether or not absorbable
93	30062000 to 30065000	All goods
94	30067000	All goods
95	30069200	All goods
96	31010010	All goods
97	32041211 to 32041299	All goods
98	320416	All goods
99	33011200 to 3301300	All goods
100	33011910	Citronella oil, ceylon type
101	33011990 to 33012912	All goods
102	33012914 to 33013010	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
103	33013099 to 33019025	All goods
104	33019031 to 33019033	All goods
105	33019049	All goods
106	33019059 to 33019060	All goods
107	33019079 to 33021090	All goods
108	33059050 to 33059090	All goods
109	33061090	All goods
110	37012000 to 37023190	All goods other than instant print film
111	37023910 to 37024190	All goods other than instant print film
112	370243	All goods other than instant print film
113	37029611	All goods
114	37029711	All goods
115	370298	All goods
116	3703 to 3705	All goods
117	37071000 to 37079010	All goods
118	38013000 to 38019000	All goods
119	380290	All goods
120	3804	All goods
121	380590	All goods other than fine oil
122	38099120 to 38099200	All goods
123	38101010 to 38119000	All goods
124	3812 02 10 to 3812 39 30 (except 3812 31 00)	All goods
125	38123090	Rubber chemicals not elsewhere specified (e.g. blowing agent)
126	38140010 to 38151900	All goods
127	38220011	Pregnancy confirmation kit
128	38220012	All goods
129	38220019 to 38220090	All goods
130	38241000	All goods
131	38244010 to 38245090	All goods
132	38247900	All goods
133	3824 84 00 to 3824 99 37	All goods
134	3824 99 90	All goods
135	38260000	All goods
136	39129090 to 39131010	All goods
137	40101110 to 40101990	All goods
138	40111090	All goods
139	40112090 to 40113000	All goods
140	40113000 to 40115010	All goods
141	401170 to 401190	All goods other than new pneumatic tyres used on agricultural or forestry vehicles and machines having rim size equal to or more than 61 cm
142	40116200 to 40119900	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
143	40129010 to 40131020	All goods
144	40139010 to 40141020	All goods
145	40151900 to 40159099	All goods
146	41041100	All goods of bovine animals
147	41051000 to 41063200	All goods
148	41069100 to 41069200	All goods
149	41071100 to 41071200	All goods of bovine animals
150	41131000 to 41132000	All goods
151	411420	All goods
152	411520	All goods
153	42010000	All goods
154	420222	All goods
155	420231 to 420239	All goods
156	420310	All goods
157	4206	All goods
158	43011000	All goods
159	43016000 to 43018000	All goods
160	43019000	Cuttings, suitable for furriers' use
161	43021100 to 43021940	All goods
162	43021990	All goods other than that of lamb
163	43022000 to 43040020	All goods
164	440111, 440112	All goods
165	4401 31 00 to 4401 40 00	All goods
166	440321 to 440326	All goods
167	440349	All goods
168	44039300 to 44039990	All goods
169	440420	All goods
170	4407 11, 4407 12, 4407 19	All goods
171	44072700 to 44079200 (excluding 44072990)	All goods sawn or chipped
171A	44072990	All goods sawn or chipped of tropical woods other those of the following types of wood: Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio,

S.No.	Heading, sub-heading or tariff item	Description of goods
		Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, SaquiSaqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti
172	4408 to 4409	All goods
173	441012	All goods
174	44109010 to 44109030	All goods other than tea chest panels or shooks, packed in sets containing at least one layer of particular board
175	44109090	All goods
176	44119221	All goods
177	44119321 to 44119329	All goods
178	4412	All goods other than tea chest panels or shooks, packed in sets containing at least one layer of particular board
179	44140000 to 44185000	All goods
180	44187300, 44187400	All goods for mosaic floors
181	4418 91 00 to 4421 99 90	All goods
182	47010000	All goods
183	4707	All goods
184	48022010 to 48024000	All goods
185	48025510 to 48025740	All goods
186	48025790 to 48025830	All goods
187	48025890	All goods
188	4802	Carbonizing base paper
189	48026210 to 48026250	All goods
190	48041100 to 48043100	All goods
191	48044100 to 48044900	all goods
192	48045100	Unbleached kraft paper and paperboard weighing 225 g/sqm
193	48045200 to 48052400	All goods
194	48053000 to 48061000	All goods
195	48063000	All goods
196	480840	All goods
197	48101310 to 48101490	All goods
198	48102200	All goods
199	48103100 to 48109200	All goods
200	48115110 to 48119094	All goods
201	48119099	Floor coverings on a base paper or paper board, whether or not cut to size
202	48132000 to 48139090	All goods
203	48149000	Ingrain Paper
204	48169090	Carbon or similar copying papers
205	481910	All goods
206	481950	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
207	482010	All goods
208	48204000	All goods
209	482090	All goods
210	482390	All goods other than gummed or adhesive paper, in strips or rolls
211	49011010	All goods
212	49011020	Pamphlets, booklets, brochures and leaflets
213	49019100 to 49019900	All goods
214	49030020	All goods
215	49070030	All goods
216	4908	All goods
217	49090010	Greetings cards
218	49090090 to 49119990	All goods
219	50030010 to 50030020	Not carded or combed
220	50030090	Not carded or combed
221	500720	All goods
222	52010013 to 52010020	All goods
223	52029900	All goods
224	520511	All goods
225	520521	All goods
226	52079000 to 52081190	All goods
227	520831	All goods
228	521031	All goods
229	521041	All goods
230	5701	All goods
231	57021000	“Kelem”, “Schumacks”
232	57022010	Power loom woven coir matting
233	57022020 to 57025029	All goods
234	57029110 to 57050090	All goods
235	590310 to 590320	All goods
236	63011000 to 63012000	All goods
237	63014000 to 63024010	All goods
238	63024020	Table linen of wool, hand knitted or crocheted
239	63024030 to 63025900	All goods
240	63029900 to 63031200	All goods
241	63031900	All goods other than of cotton
242	63039200 to 63041100	All goods
243	63049110 to 63053200	All goods
244	63053900 to 63069900	All goods
245	63080000	All goods
246	63101010	All goods
247	640319	All goods
248	640359	All goods
249	64059000	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
250	65061010 to 65070000	All goods, other than of fur skin
251	66020000	All goods
252	670210	All goods
253	67029010	Decorative plants of jute
254	67029090	All goods
255	68022390	All goods
256	68022900	All goods, other than those of other calcareous stone
257	68029200 to 68029300	All goods
258	68030000	All goods
259	680510	All goods
260	68062000	All goods
261	680710	All goods
262	68109100	All goods
263	681490 to 681510	All goods
264	68159920	All goods
265	69010010 to 69010030	All goods
266	69111011 to 69120010	All goods
267	69120030 to 69120090	All goods
268	6914	All goods
269	700521	All goods
270	70099200 to 70101000	All goods
271	70109000 to 70111010	All goods
272	70111090	All goods
273	70112000	Glass parts of colour picture tubes
274	70134900	All goods
275	70139100	All goods
276	70159010	All goods
277	70169000 to 70172000	All goods
278	701810	All goods
279	70191100 to 70199090	All goods
280	710239	All goods
281	7103 10	All goods, uncut
282	7103 91	All goods
283	710399	All goods, cut
284	71049000	All goods
285	711319	All goods
286	7117	All goods
287	720854	All goods
288	721710 to 721730	All goods
289	722020	All goods
290	72210090 to 72221119	All goods
291	72221911	All goods
292	72221919	All goods
293	72223011 to 72223019	All goods



S.No.	Heading, sub-heading or tariff item	Description of goods
294	73084000 to 73142010	All goods excluding floating structures
295	73144110	All goods
296	73144910	All goods
297	73145000 to 73151900	All goods
298	73158200 to 73158900	All goods
299	73160010 to 73182200	All goods
300	731829	All goods
301	73194010	All goods
302	73199000	All goods
303	73201019	All goods
304	732090	All goods
305	73211120 to 73211190	All goods
306	73219000	All goods
307	732290	All goods
308	73231000	All goods
309	73239200	All goods
310	73239410	All goods
311	732399	All goods
312	73241000	All goods
313	73249000	All goods
314	73259100 to 73259999	All goods
315	73261910 to 73269080	All goods other than utensils and signboards
316	73269099	All goods
317	74010010	All goods
318	74031100	All goods
319	74181090	All goods
320	75011000	All goods
321	75021000	All goods
322	76130011	All goods
323	76141000	All goods
324	761520	All goods
325	78011000 to 78019100	All goods
326	7802	All goods
327	7806	All goods other than lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
328	80011010	All goods
329	80011090	Anodes, cathodes, ingots, pigs, slabs and other primary forms of tin
330	8002 to 8003	All goods
331	8007	All goods {other than tin plates, sheets and strips, of a thickness exceeding 0.2mm; tin foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes;

S.No.	Heading, sub-heading or tariff item	Description of goods
		tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
332	8113	All goods
333	8201	All goods
334	82021010 to 82023900	All goods
335	820291	Hacksaw blades
336	82029910 to 82031000	All goods
337	82074010 to 82075000	All goods
338	82083000 to 82084000	All goods
339	82121090	All goods
340	83011000	All goods
341	83013000	All goods
342	83071000	All goods
343	83081010 to 83091000	All goods
344	84109000	Parts of hydraulic turbines including regulators
345	84119100 to 84119900	All goods
346	84132000	All goods
347	84142020	All goods
348	84142090	Other foot-operated air pumps
349	84145110 to 84145990	All goods
350	84148019 to 84148020	All goods
351	84148090 to 84149090	All goods
352	84171000 to 84172000	All goods
353	841810	All goods
354	84183090	Freezers, other than electrical
355	841840	All goods
356	84193100 to 84193200	All goods
357	84196000	All goods
358	8420	All goods
359	84211910 to 84212200	All goods
360	84219100 to 84219900	All goods
361	842390	All goods
362	84244100, 84244900, 84248200	All goods
363	84254900	All goods
364	84264100	All goods
365	84283900	All goods
366	842890	All goods
367	84313100	All goods
368	84314920 to 84314990	All goods
369	84322100	All goods
370	84335200	All goods
371	843780	All goods
372	84383010	All goods
373	84388040	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
374	843890	All goods
375	84433930	Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate on to the copy
376	84433950	Photocopying apparatus of contact type
377	84439990	All goods
378	84453011 to 84453050	All goods
379	84471119 to 84471290	All goods
380	84479010	All goods
381	84481900 to 84482000	All goods
382	84483210 to 84483990	All goods
383	844849	All goods other than addressing machines and address plate embossing machine
384	84485110 to 84485900	All goods
385	84521022 to 84523090	All goods other than automatic sewing machines with electronic control
386	84553000 to 84559000	All goods
387	84615029	All goods
388	84669310	All goods
389	84669390	All goods other than parts of water jet cutting machines
390	846789	All goods
391	8472 90 94	All goods
392	8472 90 95	Other Typewriters, non electric
393	8472 90 99	All goods other than addressing machines and address plate embossing machine
394	84729040	All goods
395	84729090	All goods other than addressing machines and address plate embossing machines
396	84775100	All goods
397	84778010	All goods
398	84792010	All goods
399	84792090	Oil-seed crushing or grinding machinery (including for extraction and preparation of animal and vegetable fats and oils)
400	84795000	All goods
401	84797100 to 84797900	All goods
402	84798910 to 84799090	All goods
403	84807100 to 84807900	All goods
404	84818010 to 84818049	All goods
405	84818050	Expansion valves
406	84818090 to 84819090	All goods
407	84822011 to 84822090	All goods
408	84829900	All goods
409	84835010 to 84836090	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
410	848410	All goods
411	85016440	All goods
412	85052000	All goods
413	85086000	All goods
414	85112010 to 85113010	All goods
415	85118000	Other starting equipments
416	85198100	Dictating machines not capable of operating without an external source of power
417	85211012 to 85211019	All goods
418	85211092	All goods
419	85232920	unrecorded
420	85232950	unrecorded
421	85232990	unrecorded for recording of sound
422	85234150	unrecorded
423	85234970	unrecorded
424	85287211 to 85287218	All goods
425	85287219	Other LCD television set
426	852910	All goods
427	85291022	Other antenna for amateur radio communication equipment
428	85291029	Other antenna
429	85291091	Other parts for communication jamming equipment
430	85291092 to 85299010	All goods
431	854011	All goods
432	86040000 to 86071990	All goods
433	86072900	All goods
434	86073010	Buffers for rolling stock, devices for railway
435	86073090 to 86079910	All goods
436	86079930 to 86090000	All goods
437	87149100 to 87149600	All goods
438	87164000 to 87169090	All goods
439	88021100 to 88021200	All goods
440	88026000	All goods
441	88039000 to 88052900	All goods
442	89011010 to 89080000	All goods
443	9001 to 9003	All goods
444	90031900 to 90041000	All goods
445	9005	All goods
446	90063000 to 90065100	All goods
447	90065310 to 90065990	All goods excluding cameras of a kind used for preparing printing plates or cylinders
448	90066900 to 90069900	All goods
449	90071090 to 90079200	All goods
450	9008 50 10	All goods

S.No.	Heading, sub-heading or tariff item	Description of goods
451	9008 50 30	All goods
452	90089000 to 90106000	All goods
453	90118000 to 90132000	All goods
454	90142000 to 90149000	All goods
455	901530	All goods
456	90158010 to 90159000	All goods
457	90171000 to 90189093	All goods
458	90189095 to 90191010	All goods
459	90192010 to 90211000	All goods
460	90212900 to 90219090	All goods
461	902830 to 902890	All goods
462	90311000	All goods
463	90328910 to 90329000	All goods
464	91021100	All goods
465	91039000	All goods
466	91051900	All goods
467	91091090	All goods
468	91099000	All goods
469	91131000	All goods
470	91144020	All goods
471	91149091 to 91149092	All goods
472	92059010 to 92099900	All goods
473	93062100	All goods
474	93070000	All goods
475	9401 to 9402	All goods
476	94059900 to 94069090	All goods
477	95062100 to 95063100	All goods
478	95069910 to 95069990	All goods
479	95072000	All goods
480	950790	All goods
481	96089130 to 96089990	All goods
482	96099010 to 96099020	All goods
483	9616	All goods
484	96180000	All goods
485	9701	All goods
486	9620	Monopods, bipods, tripods made up of iron and steel or wood

