

**GENERAL EXEMPTION NO. 76****Concessional rate of duty on Imports Under Agreement on the Global System of Trade Preferences Among Developing Countries under Belgrade Agreement, 1988-**

[Notfn. No. 236/89-Cus., dt. 1.9.89 as amended by Notfn. Nos. 172/93, 96/95, 101/95, 166/95, 175/95, 4/96, 19/97, 106/99, 135/0, 69/06, 123/06]

The Central Government exempts the goods specified in column (2) of the Table annexed hereto and falling under Chapter or Heading number of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (3) of the said Table, when imported into India from the **countries listed in the Appendix I** to this notification from **so much of that portion of the standard rate of duty of customs as is specified in column (4) of the said Table:**

Provided that, in respect of the goods which are imported from the **Less Developed Countries listed in Appendix II** to this notification, being a country referred to in Article 17 of the Agreement on the Global System of Trade preferences among Developing Countries, signed at Belgrade, Yugoslavia on the 13th April, 1988, the exemption shall, in respect of goods specified in column (2) of the said Table against **Sl.Nos. 14, 15 and 16**, be from so much of that portion of the duty of customs as is specified in **column (5)** of the said Table.

Provided further that the importer proves to the satisfaction of the Assistant Commissioner or Deputy Commissioner of Customs in accordance with the Rules of Origin referred to in Article 15 of the said Agreement that the goods in respect of which the benefit of this exemption is claimed are of the origin of the country listed in the said Annexure.

**Explanation:-** For the purposes of this notification the **standard rate of duty means the standard rate of duty specified in the said First Schedule** with respect to the aforesaid goods **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 but not including the notifications of the Government of India in the Ministry of Finance, (Department of Revenue) Nos.105/99-Customs, dated the 10th August, 1999, 72/2005-Customs, dated the 22nd July 2005, 74/2005-Customs, dated the 22nd July 2005, 75/2005-Customs, dated the 22nd July 2005, 67/2006-Customs, dated the 30th June, 2006 and 68/2006-Customs, dated the 30th June 2006.

**TABLE**

Sl.No.	Description of goods	Chapter/Heading No. in the First Schedule to the Customs Tariff Act, 1975.	Extent of tariff concession	Extent of special concession
(1)	(2)	(3)	(4)	(5)
1.	Copra	1203.00	15 per cent of the standard rate	-
2.	Seed Lac	1301.90	10 per cent of the standard rate	-
3.	Gum Arabic	1301.20	30 per cent of the standard rate	-

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(1)	(2)	(3)	(4)	(5)
4.	Gum Damar	1301.90	10 per cent of the standard rate	-
5.	Cane Molasses	1703.10	30 per cent of the standard rate	-
6.	Other Molasses resulting from extraction or refining of sugar.	1703.90	30 per cent of the standard rate	-
7.	Silica sand and Quartz Sand (other than metal bearing sands of Chapter 26).	2505.10	25 per cent of the standard rate	-
8.	Natural sands of all kinds whether or not coloured, other than metal bearing sand of Chapter 26 (other than silica sand and quartz sand).	2505.90	25 per cent of the standard rate	-
9.	Portland Cement (Grey).	2523.29	25 per cent of the standard rate	-
10.	Antimony ore.	2617.10	10 per cent of the standard rate	-
11.	Phosphoric acid for use in manufacture of fertilizer	2809.20	20 per cent of the standard rate	-
12.	Phosphoric acid for use other than manufacture of fertilizer	2809.20	20 per cent of the standard rate	-
13.	Gelatin and Gelatin derivatives.	3503.00	23 per cent of the standard rate	-
14.	Calf leather-vegetable pretanned.	41.04 or 41.07	30 per cent of the standard rate	50% of the standard rate
15.	Calf-leather-pre-tanned (other than vegetable pre-tanned).	41.04 or 41.07	30 per cent of the standard rate	50% of the standard rate
16.	Calf leather, tanned or retanned but not further prepared.	41.04 or 41.07	30 per cent of the standard rate	50% of the standard rate
17.	Sheets of cork.	4502.00	25 per cent of the standard rate	-

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(1)	(2)	(3)	(4)	(5)
18.	Cotton yarn.	5205.11 to 5205.48	30 per cent of the standard rate	-
19.	Abaca fibre-raw.	5305.00	10 per cent of the standard rate	-
20.	Abaca fibre (other than raw).	5305.00	10 per cent of the standard rate.	-
21.	Refractory bricks contain- ing by weight singly or together more than 50% of the elements, Mg,Ca or Cr expressed as Mg O. Ca O or Cr <sub>2</sub> O <sub>3</sub> .	6902.10	30 per cent of the standard rate	-
22.	Refractory bricks containing by weight singly or together more than 50% of the Alumina (Al O, of silica (Si O) or of a mixture or compound of these products.	6902.20	30 per cent of the standard rate	-
23.	Other refractory bricks.	6902.90	30 per cent of the standard rate	-
24.	Aluminium foil of thickness not exceeding 0.2mm, rolled but not further worked (not backed).	7607.11	20 per cent of the standard rate	-
25.	Aluminium foil of thickness not exceeding 0.2mm other than rolled but not further worked (not backed).	7607.19	20 per cent of the standard rate	-
26.	Tube and pipe fitting of aluminium.	7609.00	15 per cent of the standard rate	-
27.	Aluminium reservoirs, tanks, vats, etc. of a capacity exceeding 300 litres.	7611.00	15 per cent of the standard rate	-
28.	Aluminium casks, drums,	7612.90	15 per cent of the standard	-

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cans etc. of a capacity  
not exceeding 300 litres  
excluding collapsible tubular  
containers.

rate

29.	Mechanical Shovels and excavators (self-propelled with a 360 Deg. revolving super structure.	8429.52	20 per cent of the standard rate	-
30.	Other mechanical shovels and excavators (self propelled).	8429.59	20 per cent of the standard rate	-

**APPENDIX I**

S. No.	Country	S. No.	Country	S. No.	Country
(1)	(2)	(1)	(2)	(1)	(2)
1.	Sri Lanka	2.	DPR Korea	3.	Bangla Desh
4.	Iraq	5.	Peru	6.	Zimbabwe
7.	Ghana	8.	Vietnam	9.	Yugoslavia
10.	Singapore	11.	Rumania	12.	United Republic of Tanzania
13.	Cuba	14.	Nigeria	15.	Bolivia
16.	Egypt	17.	Guyana	18.	Libyan Arab Jamhuriya
19.	Mexico	20.	Morocco	21.	Nicaragua
22.	Pakistan	23.	Republic of Korea	24.	Tunisia
25.	Algeria	26.	Angola	27.	Argentina
28.	Brazil	29.	Cameroon	30.	Chile
31.	Colombia	32.	Ecuador	33.	Indonesia
34.	Iran	35.	Malayhsia	36.	Phillippines
37.	Qatar	38.	Thailand	39.	Trinidad and Tobago
40.	Uruguay	41.	Venezuela	42.	Zaire
43.	Benin	44.	Guinea	45.	Haiti
46.	Mozambique	47.	Sudan		

**APPENDIX II**

S.No.	Name of the country
1.	Bangladesh
2.	United Republic of Tanzania
3.	Benin
4.	Guinea
5.	Haiti
6.	Mozambique
7.	Sudan

