

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES

1. This Chapter does not cover:

- (a) yeasts (heading 2102);
- (b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading 3202);
- (d) enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) hardened proteins (heading 3913); or
- (f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 1702.

3. In relation to products of this Chapter, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to ‘manufacture’.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
3501 10 00	- Casein	kg.	12.5%
3501 90 00	- Other	kg.	12.5%
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES		
	- <i>Egg albumin:</i>		
3502 11 00	-- Dried	kg.	12.5%
3502 19 00	-- Other	kg.	12.5%
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	kg.	12.5%
3502 90 00	- Other	kg.	12.5%
3503	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501		
3503 00	- <i>Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:</i>		
3503 00 10	--- Isinglass	kg.	12.5%
3503 00 20	--- Gelatin, edible grade and not elsewhere specified or included	kg.	12.5%
3503 00 30	--- Glues derived from bones, hides and similar items; fish glues	kg.	12.5%
3503 00 90	--- Other	kg.	12.5%
3504	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED		
3504 00	- <i>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</i>		
3504 00 10	--- Peptones	kg.	12.5%
	--- <i>Other:</i>		
3504 00 91	--- Isolated soya protein	kg.	12.5%
3504 00 99	--- Others	kg.	12.5%
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES		
3505 10	- <i>Dextrins and other modified starches:</i>		
3505 10 10	--- Esterified starches	kg.	12.5%
3505 10 90	--- Other	kg.	12.5%
3505 20 00	- Glues	kg.	12.5%
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 kg.		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3506 91	- <i>Other:</i> -- <i>Adhesives based on polymers of headings 3901 to 3913 or on rubber:</i>		
3506 91 10	--- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg.	12.5%
3506 91 90	--- Other	kg.	12.5%
3506 99	-- <i>Other:</i>		
3506 99 10	--- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component --- <i>Prepared glues and other prepared adhesives not elsewhere specified or included:</i>	kg.	12.5%
3506 99 91	---- Based on starch, gum, latex, PF, UF and PVA	kg.	12.5%
3506 99 99	---- Other	kg.	12.5%
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED		
3507 10	- <i>Rennet and concentrates thereof:</i> --- <i>Microbial rennet:</i>		
3507 10 11	---- Animal rennet	kg.	12.5%
3507 10 19	---- Other	kg.	12.5%
	--- <i>Other:</i>		
3507 10 91	---- Animal rennet	kg.	12.5%
3507 10 99	---- Other	kg.	12.5%
3507 90	- <i>Other:</i>		
3507 90 10	--- Industrial enzymes (textile assistant)	kg.	12.5%
3507 90 20	--- Pancreatin pure (excluding medicament)	kg.	12.5%
3507 90 30	--- Pepsin (excluding medicament)	kg.	12.5%
3507 90 40	--- Pectin esterases pure	kg.	12.5%
3507 90 50	--- Pectolytic enzyme (pectinase) --- <i>Other enzymes of microbial origin:</i>	kg.	12.5%
3507 90 61	---- Streptokinase	kg.	12.5%
3507 90 62	---- Amylases enzymes	kg.	12.5%
3507 90 69	---- Other --- <i>Enzymes for pharmaceutical use, other than streptokinase:</i>	kg.	12.5%
3507 90 71	---- Papain, pure, of pharmaceutical grade	kg.	12.5%
3507 90 79	---- Other	kg.	12.5%
	--- <i>Other:</i>		
3507 90 91	---- Enzymatic preparations containing food stuffs	kg.	12.5%
3507 90 99	---- Other	kg.	12.5%

- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.

CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or 2(b) below.

2. The expression "articles of combustible materials" in heading 3606 applies only to:

(a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) resin torches, firelighters and the like.

3. For the purposes of Heading 3605, "match" includes a firework in the form of a match; and, where a match stick has more heads than one capable of being ignited by striking, each such head should be deemed to be a match.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3601	PROPELLANT POWDERS		
3601 00	- <i>Propellant powders:</i>		
3601 00 10	--- Blasting powder	kg.	12.5%
3601 00 20	--- Gun powder	kg.	12.5%
3601 00 90	--- Other	kg.	12.5%
3602	PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS		
3602 00	- <i>Prepared explosives, other than propellant powders:</i>		
3602 00 10	--- Industrial explosives	kg.	12.5%
3602 00 90	--- Other	kg.	12.5%
3603	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS		
3603 00	- <i>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</i>		
	--- <i>Safety fuses:</i>		
3603 00 11	---- For mine blasting	kg.	12.5%
3603 00 19	---- Other	kg.	12.5%
3603 00 20	--- Detonating fuses	kg.	12.5%
	--- <i>Percussion and detonating caps:</i>		
3603 00 31	---- Non-ordnance	kg.	12.5%
3603 00 39	---- Other	kg.	12.5%
	--- <i>Igniters:</i>		
3603 00 41	---- Non-ordnance	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3603 00 49	---- Other	kg.	12.5%
	--- <i>Electric detonators:</i>		
3603 00 51	---- Containing explosives electrically ignited, non-ordnance	kg.	12.5%
3603 00 59	---- Other	kg.	12.5%
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
3604 10 00	- Fireworks	kg.	12.5%
3604 90	- <i>Other:</i>		
3604 90 10	--- Ship signals	kg.	12.5%
3604 90 90	--- Other	kg.	12.5%
3605	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604		
3605 00	- <i>Matches, other than pyrotechnic articles of heading 3604:</i>		
3605 00 10	--- Safety matches	kg.	12.5%
3605 00 90	--- Other	kg.	12.5%
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg.	12.5%
3606 90	-- <i>Other:</i>		
3606 90 10	--- Combustible preparations	kg.	12.5%
	--- <i>Other:</i>		
3606 90 91	---- Ferro-cerium, in all forms	kg.	12.5%
3606 90 92	---- Pyrophoric alloys, in all forms	kg.	12.5%
3606 90 93	---- DNPT (dinitroso-penta-methylene tetramine)	kg.	12.5%
3606 90 99	---- Others	kg.	12.5%

CHAPTER 37

Photographic or cinematographic goods

NOTES

1. This Chapter does not cover waste or scrap.
2. In this Chapter, the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.
3. In relation to product falling under headings 3701, 3702 and 3703, the process of cutting, slitting, perforation or any one or more of these processes shall amount to ‘manufacture’.

SUPPLEMENTARY NOTE

In this Chapter, the term “Central Board of Film Certification” means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
3701 10	- <i>For X-ray:</i>		
3701 10 10	--- Medical	m ²	12.5%
3701 10 90	--- Other	m ²	12.5%
3701 20 00	- Instant print film	kg.	12.5%
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m ²	12.5%
	- <i>Other:</i>		
3701 91	-- <i>For colour photography (Polychrome):</i>		
3701 91 10	--- Cinematographic film	kg.	12.5%
3701 91 90	--- Other	kg.	12.5%
3701 99	-- <i>Other:</i>		
3701 99 10	--- Cinematographic film	m ²	12.5%
3701 99 90	--- Other	m ²	12.5%
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
3702 10 00	- For X-ray	m ²	12.5%
	- <i>Other film, without perforations, of a width not exceeding 105 mm:</i>		
3702 31	-- <i>For colour photography (Polychrome):</i>		
3702 31 10	--- Cinematographic film	u	12.5%
3702 31 90	--- Other	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3702 32	-- <i>Other, with silver halide emulsion:</i>		
3702 32 10	--- Cinematographic film	m ²	12.5%
3702 32 90	--- Other	m ²	12.5%
3702 39	-- <i>Other:</i>		
3702 39 10	--- Cinematographic film	m ²	12.5%
3702 39 90	--- Other	m ²	12.5%
	- <i>Other film, without perforations, of a width exceeding 105 mm:</i>		
3702 41	-- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome):</i>		
3702 41 10	--- Cinematographic film	m ²	12.5%
3702 41 90	--- Other	m ²	12.5%
3702 42	-- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:</i>		
3702 42 10	--- Photographic film of a width 620 mm in rolls	m ²	12.5%
3702 42 20	--- Cinematographic film	m ²	12.5%
3702 42 90	--- Other	m ²	12.5%
3702 43	-- <i>Of a width exceeding 610 mm and of a length not exceeding 200 m:</i>		
3702 43 10	--- Photographic films (black and white) of a width 620 mm	m ²	12.5%
3702 43 20	--- Cinematographic film	m ²	12.5%
3702 43 90	--- Other	m ²	12.5%
3702 44	-- <i>Of a width exceeding 105 mm but not exceeding 610 mm:</i>		
3702 44 10	--- Photographic films of a width 120 mm in rolls	m ²	12.5%
3702 44 20	--- Cinematographic film	m ²	12.5%
3702 44 90	--- Other	m ²	12.5%
	- <i>Other film, for colour photography (polychrome):</i>		
3702 52	-- <i>Of a width not exceeding 16 mm:</i>		
3702 52 10	--- Finished rolls of cinematographic positive	m	12.5%
3702 52 20	--- Other cinematographic film	m	12.5%
3702 52 90	--- Other	m	12.5%
3702 53 00	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides</i>	m	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3702 54	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:</i>		
3702 54 10	--- Finished rolls of cinematographic positive	m	12.5%
3702 54 20	--- Other cinematographic film	m	12.5%
3702 54 90	--- Other	m	12.5%
3702 55	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:</i>		
3702 55 10	--- Finished rolls of cinematographic positive	m	12.5%
3702 55 20	--- Other cinematographic film	m	12.5%
3702 55 90	--- Other	m	12.5%
3702 56	-- <i>Of a width exceeding 35 mm:</i>		
3702 56 10	--- Finished rolls of cinematographic positive	m	12.5%
3702 56 20	--- Other cinematographic film	m	12.5%
3702 56 90	--- Other	m	12.5%
	- <i>Other:</i>		
3702 96	-- <i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>		
	--- Cinematographic film:		
3702 96 11	---- Not exceeding 16 mm	m	12.5%
3702 96 19	---- Other	m	12.5%
3702 97	-- <i>Of a width not exceeding 35 mm and of a length exceeding 30 m:</i>		
	--- Cinematographic film:		
3702 97 11	---- Not exceeding 16 mm	m	12.5%
3702 97 19	---- Other	m	12.5%
3702 98	-- <i>Of a width exceeding 35 mm:</i>		
3702 98 10	--- Cinematographic film	m	12.5%
3702 98 90	--- Other	m	12.5%
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES SENSITISED, UNEXPOSED		
3703 10	- <i>In rolls of a width exceeding 610 mm:</i>		
3703 10 10	--- Photographic paper or paperboard	kg.	12.5%
3703 10 20	--- Textiles	kg.	12.5%
3703 20	- <i>Other, for colour photography (polychrome):</i>		
3703 20 10	--- Photographic paper or paperboard	kg.	12.5%
3703 20 20	--- Textiles	kg.	12.5%
3703 90	- <i>Other:</i>		
3703 90 10	--- Photographic paper or paperboard	kg.	12.5%
3703 90 20	--- Textiles	kg.	12.5%
3704	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3704 00	- <i>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</i>		
3704 00 10	--- Photographic paper, or paperboard	kg.	12.5%
3704 00 20	--- Cinematographic plates and film	kg.	12.5%
3704 00 30	--- Sensitised textiles	kg.	12.5%
3704 00 90	--- Other	kg.	12.5%
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM		
3705 00 00	- Photographic plates and film, exposed and developed, other than cinematographic film	kg.	Nil
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK		
3706 10	- <i>Of a width of 35 mm or more:</i>		
	--- <i>Feature films:</i>		
3706 10 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 10 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	Nil
3706 10 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 10 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 10 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil
3706 10 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	Nil
3706 10 30	--- News Reels and clippings	m	Nil
	--- <i>Advertisement shorts and films:</i>		
3706 10 41	---- Made wholly in black and white	m	Nil
3706 10 42	---- Made wholly or partly in colour	m	Nil
	--- <i>Other children's film:</i>		
3706 10 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil
3706 10 52	---- Children's film certified by the Central Board of Films Certification to be "Children's Film"	m	Nil
3706 10 59	---- Other	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Educational shorts, and films:</i>		
3706 10 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 10 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 10 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 10 69	---- Other	m	Nil
3706 10 70	--- Short films not elsewhere specified or included	m	Nil
	--- <i>Other:</i>		
3706 10 91	---- Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 10 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 10 99	---- Other	m	Nil
3706 90	- <i>Other:</i>		
	--- <i>Feature films:</i>		
3706 90 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 90 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	Nil
3706 90 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 90 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 90 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil
3706 90 20	--- Documentary shots, and films certified as such by the Central Board of Film Certification	m	Nil
3706 90 30	--- News reels and clippings	m	Nil
	--- <i>Advertisement shots and films:</i>		
3706 90 41	---- Made wholly in black and white	m	Nil
3706 90 42	---- Made wholly or partly in colour	m	Nil
	--- <i>Other children's film:</i>		
3706 90 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil
3706 90 52	---- Children's film certified by the Central Board of Films Certification to be	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	“Children’s film”		
3706 90 59	---- Other	m	Nil
	--- <i>Educational shorts, and films:</i>		
3706 90 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 90 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 90 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 90 64	---- Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm	m	Nil
3706 90 69	---- Other	m	Nil
3706 90 70	--- Short film not elsewhere specified	m	Nil
	--- <i>Other:</i>		
3706 90 91	---- Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 90 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 90 99	---- Other	m	Nil
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE		
3707 10 00	- Sensitizing emulsions	kg.	12.5%
3707 90	- <i>Other:</i>		
3707 90 10	--- Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	kg.	12.5%
3707 90 90	--- Other	kg.	12.5%

- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.