

FINAL COPY AFTER CORRECTION
TO BE EMITTED BACK TO DEBUBAH SHETTY

From : Dr. B. S. Shetty

To: Ashok Dhoble,
Mumbai

Final draft to be submitted to Union Health Minister

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- Sub: 1. Reduction of Custom Duty to 5% and CVD Nil for Dental Equipments & Materials on par with the list 37,38 and 39 of the same Custom Notification No. 21/2002 CUS Dt. 1.3.2002.
- 2. Central Excise continuing effective rate of 4% on Chapter No. 9018.00 & 9022.10 without availing MODVAT.
- 3. Reducing effective rate of Duty to 4% on items covered under Chapter 9402.10 also.

Sir, dental science is advancing very fast. But, unfortunately most of the precision dental equipment, instruments and materials are still not manufactured in India. The present custom duty is totalling to 39% (BCD-15%, CVD-16%, SADC-4%) on the majority of the dental equipment, instruments and materials.

We appeal to you sir, that atleast Duty on some of the vital, essential Equipment, Instruments & Materials should be reduced to Custom Duty 5%, CVD - NIL, on par with list 37,38 and 39 of the Notification No. 21/2002.

Sir, as you know, ^{of} today there are 150 dental colleges in the country and as many as 10,000 ^{dentists are graduating} graduates are coming out every year. Out of this, 99% graduates are getting self-employed by opening their dental clinics in cities as well as in towns and villages. There are some vital equipments &

materials which every dentist use on every patient. All these are basic equipments and materials used irrespective of patient in the village or town. Many of these equipments and materials are very small and miniature in size, but ^{very often} ~~costly~~ expensive in nature.

Sir, ^a many times public at large have a wrong impression that Dentistry is Cosmetic in nature, but, in reality only ^{the} small percentage of the patients may use Dentistry for Cosmetic consideration but ^{reasons} ~~rest~~ majority of the patients use it as a vital, oral health treatment, Specially, in small towns & ^{essential}

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custmns

- Health M.
- Chairman Customs
- Revenue Minister

villages, ← Cosmetic dentistry does not exist, only curative and reconstructive dentistry exists.

The duty structure on dental equipment & materials was increased and the logic behind this, ~~the~~ ^{is that} dentistry is cosmetic in nature. At this point, we would like to remind you that highest number of oral cancer patients in the world and the highest number of Edentulous mouths ^{is} in India because of Periodontal diseases. So, ~~the~~ dentistry is to be given vital importance taking this aspect into consideration. ^{are}

periodontal

REVENUE:

The government has increased tax on dental equipment, instruments & materials to collect additional revenue, but at this point, we request you to go through the additional revenue collected over the previous year out of dental items after increasing the duty to 39%. We, Dental Fraternity definitely feel that revenue has not at all increased but only

→ paved way for illegal import, because these items are ^{as} such small in size but expensive. ^{to employ}

For example: Dental Turbine Cartridge which weighs only 10 gms. costs Rs.2,000/-; and Dental Lightcure composite material weighs about 4.5 gms. costs about Rs.1,100/-. Definitely people are tempted for illegal ~~ways~~ ^{methods} to bring such items into the country.

Sir, we would like to bring to your notice some of the facts for your due considerations:

4 years ago, the duty structure was "ZERO" for vital items, but today it is almost 39%(Custom Duty + CVD all together as per Custom Ntn.No.21/2002-Cus dtd.1.3.2002 List 8 (See S.No.94 of the table). With add-ons like sales tax, local octroi, etc. altogether the equipment & material cost goes up by something like 55-60%. It is just impossible for a Dentist to buy and impart treatment to the society at this tax structure.

Duty Structure (Duty + CVD)at a glance for the last 5 Years:

1998-1999	0%
1999-2000	8%
2000-2001	21.16%
2001-2002	19.6%
2002-2003	39%

in the same vertical line.

Ntn.

Sir, the present Custom Duty + CVD to the tune of 39% (As per Custom Ntn.No.21/2002-Cus dtd.1.3.2002 List 8 (See S.No.94 of the table)----Ntn.copy enclosed herewith) i.e. the dental item classified under (A) Dental Equipment covering 19

↳ items, (C) Other Medical Equipment, and (D) Other Goods which cover dental materials is the highest tariff in the last 5 years. In the year 1998-1999 it was "Zero", within short span the duty has increased to 39%, which is definitely not affordable to the dentist at large.

Now, we sincerely appeal to you ^{to consider} that the list of below mentioned Dental Equipments and Materials to be given benefit of custom duty at 5% , CVD – NIL on par with the list 37, 38 and 39 of same Custom Notification No. 21/2002-Cus dtd.1.3.2002 and oblige, so that Dental Surgeons and poor patients at large will be benefitted.

The following list which is a consolidated dental item appearing in (A), (C), (D) of the of the list 8 of the notification No. 21/2002 should be considered for concessional duty on par with list 37,38, and 39 of the same notification which attracts 5% Custom Duty, CVD – Nil.

(A) DENTAL EQUIPMENT:

- DENTAL ENGINE/MICROMOTOR/AIRMOTOR FOR LABORATORY/CHAIR SIDE CLINICAL WORK ON PATIENTS.
- DENTAL AIROTOR HANDPIECE/ DENTAL ENGINE HANDPIECE/ CARTRIDGES OF ALL TYPES.
- DENTAL OPERATING LIGHT/FIBRE OPTIC LIGHT.
- ULTRASONIC DENTAL CLEANING SYSTEM.
- ULTRASONIC SCALER OF ALL TYPES.
- DENTAL BURS OF ALL VARIETIES, VARIOUS SHAPES & SIZES: CARBIDE, DIAMOND, STEEL TITANIUM COATING, TUNGSTEN BURS.
- ROOT CANAL INSTRUMENTS/ENDODONTIC INSTRUMENTS, BROSCHEs, REAMERS & FILES, FILLERS/WIDENERS AND PLUGGERS.
- EQUIPMENT FOR CHROME COBALT WORK.
- PORCELAIN/CERAMIC FURNACE.

- MEDICAL GRADE OIL FREE AIROTOR AIR COMPRESSOR
- BODY CONTOURED SELF-ADJUSTING ELECTRICALLY OPERATED DENTAL CHAIR WITH ATTACHMENTS.
- DENTAL X-RAY MACHINE
- DIGITAL IMAGING SYSTEM FOR FACE X-RAYS COMPLETE SET.
- ORTHOPANTOMRAM (O.P.G), PANORAMIC X-RAYS FOR JAWS – ALL TYPES.
- DENTAL CEMENTS FOR FILLING/COMPOSITE CEMENT FILLINGS.
- IMPRESSION MATERIALS OF ALL TYPES – ALGinate, RUBBER BASE, SILICON BASE
- DENTAL IMPLANT
- DENTAL FILLINGS AND NON-PRECIOUS METAL FOR CROWN/BRIDGE AND CAST PARTIAL DENTURE.
 - A) CHROME COBALT/NICKEL CHROME/PORCELAIN BOND METAL, LOW FUSING TECHNIC ALLOY
 - B) DENTAL CROWNS/ARTIFICIAL TEETH
- GUTTA – PERCHA POINTS FOR DENTAL FILLINGS
 - A. DENTAL SILVER AMALGAM ALLOYS FOR FILLINGS
- DENTAL INVESTMENT OF ALL TYPES/PHOSPATE BOND, GYPSUM BOND/DENTAL PLASTER AND STONE.
- DENTAL X-RAY FILM, INTRA ORAL/EXTRA ORAL/PANORAMIC/OCCLUSAL.
- DENTAL PORCELAIN MATERIALS OF ALL TYPES.
- ACRYLICS FOR DENTAL USE – DENTURE BASE MATERIAL, HEAT CURE AND COLD CURE.
- WAXES OF ALL TYPES FOR DENTAL USE.

ALL THE ABOVE ITEMS WHICH ARE COVERED UNDER 3 DIFFERENT HEADINGS i.e. A) DENTAL EQUIPMENT, C) OTHER MEDICAL EQUIPMENT, AND D) OTHER GOODS, AS PER NOTIFICATION NO. 21/2002-Cus dtd.1.3.2002 List 8 (See S.No.94 of

the table) SHOULD BE BROUGHT UNDER ONE CATEGORY AS DENTAL EQUIPMENT, INSTRUMENTS AND MATERIALS AND EXTEND THE NOTIFICATION BENEFITS OF CUSTOM DUTY 5%, CVD - NIL ON PAR WITH LIST 37,38,39 OF THE SAME NOTIFICATION NO. 21/2002-CUS DTD. 1.3.2002.

CENTRAL EXCISE:

With regards to Central Excise, the concessional rate of duty structure given to the dental, veterinary and medical equipment as per chapter 9018.00 & 9022.10 to be continued as an encouragement for the indigenous manufacture of hi-tech dental and medical equipment. Further, the chapter 9402.10 with the development of technology some of the items like Electrically Operated Dental Chair, Electro / Hydraulic Operated O.T. Table, Electrically Operated Intensive Care Bed, Electrically Operated Gynecological & Urological Chair should be treated as specially designed equipment for the treatment of the patient and not as ordinary Medical Furniture, it should be classified under chapter 9018.00 or extend the benefit of 4% excise duty to these vital equipment and to be classified under Notification No. 10/2002 dt. 1.3.2002 List 1 (See S. No.42 of the table), Sl. No. 1 to 144. as done in case of Ophthalmic Chair & Electro/Hydraulic O.T. Table for Cardio Thoracic & Neuro Surgery.

We once again request you to consider our request in the interest of dental and medical fraternity and oblige.

Thanking you,

(A)

Medical - 20 items
① OPH. CHAIR, etc.
② Dental should go considered in to Medical category.

③ Central Excise -
A/B

Rivastigmine (97) Rituximab (98) Sevoflurane (99) Saquinavir (100) Recuronium Bromide (101) Septopal beads and chains (102) Sodium Arsenate (103) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones (104) Solution of Nucleotides and Nucleosides (105) Specific Desensitizing Vaccine (106) Sterile Absorbable Haemostat for control of surgical vessel bleeding (107) Strontium SR-89 Chloride (108) Suxamethonium Chloride (109) Selenium-75 (110) Teicoplanin (111) Technitium-99M (112) Tetrofosmin (113) Ticarcillin (114) Tranexamic Acid (115) Tocainide (116) Tri-iodothyronine (117) Triethylene Tetramine (118) Trastuzumab (119) Thrombokinasase (120) Teniposide (121) Trans-1- diamino cyclohexane Oxalatoplatinum (122) Ticarcillin Disodium and Potassium Clavulanate combination (123) Vindesin Sulphate (124) X-ray diagnostic agents, the following :- (i) Propylidone (ii) Ethyl iodophenylun decylate (iii) Iodipamide methyl glucamine (iv) Lipidoll ultra fluid (v) Patent blue (125) Zalcitabine (126) Zoledronic Acid.

List 5 (See S. No. 84 of the Table)

(1) Chlorine (2) Helium (3) Silicon tetra chloride (4) Germanium tetra chloride (5) Phosphorous oxychloride (6) Sulphur hexa flouride oxygen (7) Oligopoly iso cyanate ethyl-acetate solution (8) Colouring ink for fibre (9) Binder of polyurethane or vinyl chloride-vinyl acetate copolymer (10) UV resin-1/UV resin-2 (11) Nylon-12 granules/chips for sheath/loose tube (12) Coloured nylon-12 (13) Elongated polyethylene tape (14) Polyester tape (15) Nylon thread (16) Polyethylene cord (17) Biaxilly oriented nylon tape (18) Silica tube/rod, other than preform (19) Aramid Yarn (20) Impregnated Glass fibre reinforcement (Glass rovings) (21) Rip Cord (22) Nylon 11.

List 6 (See S. No. 84 of the Table)

(1) E-glass yarn/roving for FRP (2) UV resin for FRP (3) Complex high molecular weight resin in acrylate solution for FRP (4) Acrylated monomers (5) Photoinitiator (6) Tert butyl perbenzoate (7) Zinc soap of long fatty acid mixture (8) Modified polypropylene (9) Ethylene acrylic acid (EAA).

List 7 (See S. No. 85 of the Table)

(1) (a) Laser rods - Neodymium : YAG, Neodymium : Glass, Ruby, Erbium : YAG, Ti : A1203, Alexandrite, HO : YAG (b) Helium- Neon Laser Tubes (c) Semi-conductor visible lasers (d) Dielectric coated mirrors for visible, near IR & 10.6 micrometer region (e) Hard dielectric coated optics including thin film polarisers, calcite polarisers and Beam splitters (f) ZnSe mirrors, ZnSe lenses and ZnSe windows (g) Gratings and prisms (h) Dye cells and laser dyes (i) Thin film polarisers for visible, near IR region (j) Electro-optic switches for visible, near IR and 10.6 micrometer region (k) Flash lamps (Xenon, Krypton) (l) Arc lamps (Krypton) (m) Second harmonic generation crystals (2) Energy storage capacitors (3) Thyratrons (4) Photodetectors and photomultipliers (5) Metering needle valves and pressure indicators (6) Spectroscopic grade pure gases viz., Xenon, Krypton, Fluorine, Argon (7) Vacuum pumps of capacity upto 20 litres per minute (8) Quartz and Special glasses (9) Non linear crystals (10) Electro-optic and Acousto-optic switches (11) Special materials, namely, High purity gases, Kovar, Alumina and Zirconia fibres, Recrystallised Alumina Tubes, Optical polishing materials, Optical cleaning material, Dyes and Pitch for optical polishing (12) Optical filters.

List 8 (See S. No. 94 of the Table)

(A) Dental equipment, namely :-

(1) Air motor/turbine hand piece and control box with foot control, mi-

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 (1) Air rotor/turbine complete with or without air compressor (2) Dental engines, for laboratory work or for chair side clinical work on patients (3) Dental operating lights and fibre optic lights (4) Ultrasonic dental cleaning system (5) Ultrasonic scalers of all types (6) Spot welders for dental use with auxiliary functions, outlet :- annealing jack, heat-treat tables, auxiliary cables or plug-in vise (7) Air turbine head/cartridges :- borden turbines - regular cartridge, borden turbines-silencer cartridge and quiet air turbines - compact miniature standard (8) Dental burrs of all varieties of various shapes and sizes - carbide, diamond or steel, Carbon Burrs with Titanium coating, Tungsten Burrs (9) Dental hand pieces, for-air motor, air turbine or drilling engines (clinical and laboratory) for filling, packing and condensation purposes and micromotors (10) Endodontic instruments (root canal instruments), broscopes, reamers and files, fillers/wideners and pluggers (11) Anaesthetic cartridges for dental use (12) Body contoured self-adjusting electrically operated dental chair (13) Equipment for chrome cobalt work (14) Fibre optic light equipment with attachments for dental work (15) Porcelain furnace (16) Sand blasting equipment for dental use (17) Vacuum investing equipment for dental castings (18) Developing tanks for dental X-ray (automatic and ordinary).

(B) Ophthalmic equipment, namely :-

(1) Projection magnifier for contact lens inspection and verification (2) Radiuscope base curve (for measurement of contact lenses) (3) Contact lens thickness measuring gauge (4) Stereozoom microscope for inspection of contact lenses (5) Softometer for measurement of the base curve of soft contact lenses (6) Contact lens lathes (7) Contact lens polishing machines (8) Ophthalmic operating lights and fibre optic lights (9) Exophthalmometer (10) Ophthalmic dynamometer (11) Corneal anesthesiometer (12) Dark adaptometer (13) Glare testing equipment (14) Pantoscope (15) Cryo-lathe (16) Ophthalmic cryo equipment (17) CAM stimulator (18) Roper hall foreign body locator.

(C) Other medical equipment, namely :-

(1) High powered X-ray unit more than 50 KW with special attachments for paediatric patients, image intensifiers, TV system and cut film camera (2) Automatic electronic blood cell counter (3) Multi channel recorder for cardiac electrophysiology with computerised analysis system including facilities for memory (4) Equipment for computerised intra-operative mapping system (5) Operating table -electro hydraulic type (6) Operating lamps - shadowless (7) Immuno - fluorescence microscope with or without attached photo micrography set (8) Cryostat (9) Thermodyne (10) Ultramicrotome (11) Cardio-tachograph (12) Intensive care servo-controlled incubator (13) Open infant care system with servo control (14) Oxygen analyser (15) Apnea monitor (16) Non-invasive continuous BP monitor (17) Transcutaneous oxygen monitor (18) 'Filter cartridge' of 'filter self rescuer' (19) Portable intermittent traction machines (20) Burn therapy dressing soaked in protective gel (21) Cystoscope and colposcope (22) Urological X-ray examination table (23) Bipolar angiography equipment (24) Electron microscope (25) Rotary microtome (26) Billirubinmeter (27) Fluorescent microscope (28) Phase contrast microscope (29) Inverted microscope (30) Coagulometer (31) Daree gromel illuminator microscope (32) Densitometer (33) Tissue processor (34) Paediatric/neonatal laryngoscope (35) Resuscitator other than compressed air breathing type (36) O₂ blenders (37) Reinforced corrugated tubing (38) Automatic plasmapheresis equipment (blood cell separation) (39) Gas failure alarms (40) Ultrasonic nebulisers (41) Heat nebulisers (42) Local analgesic spray (43) Non-re breathing valves (44) High pressure, pulsing, electronic controlled autoclaves (45) Anaesthesia apparatus (46) Hypothermia machine (47) Respirometer

Ntn. No. 21/2002-Lus
 dtd 01.03.2002

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(48) Pulmonary function test machines (49) Capnograph-CO₂ meter blood gas - CO₂ meter gas to gas (50) Oxygen blending mask (51) Paediatric anaesthesia set (52) Cautery proof cardioscopes with memory (53) Dosimeter (54) Polystyrene phantoms (55) Water phantom (56) Mould room equipment (including styro-foam gatter) (57) Radiation field analyser (58) Survey equipment (including neutron monitor) (59) Densitometer for film densitometry (60) TLD (for internal dosimetry) (61) Isotope calibrator (62) Whole body human phantom (63) Angioscope for coronary angiography (64) Doppler equipment (65) Xeroradiographic equipment (66) Urological X-ray examination unit (67) Pressure injector with rapid serial changing unit (68) Computerised tread mill (69) Vector cardiograph (70) Polygraph (71) Phonocardiograph and systolic time interval equipment (72) Tonometer (73) Photo-coagulator (74) Lithotome (75) Extracorporeal lithotriper (76) Calibrated thermo compensated/thermostabilised anaesthetic vapouriser (77) Foetal monitor (78) Bipolar coagulator and forceps (79) Electroencephalography equipment (80) Doppler carotid scanner (81) Electromyography equipment and accessories thereof (82) Cryosurgery equipment (83) Transcutaneous nerve stimulator (84) Filters for extra corporal circulation (85) PET scanner (86) Operating microscope for microsurgery (87) Operating instruments for microsurgery (88) Cardio-vascular catheterisation lab equipment (89) Automatic/laser multi image and multi format cameras (90) Bedside arrhythmia analyser/monitor (91) High pressure contrast medium injector (92) Thermal printers, black/white for medical use (93) Thermal printers, colour for medical use (94) Optical disc recorders for medical image storage (95) Multichannel patient monitoring system upto three channels provided - (a) system has plug-in module option for any three parameters out of ECG, respiration, BP, pulse and temperature or (b) system has monitoring options for any three parameters out of ECG, respiration, BP, pulse, temperature as well as one or more out of arrhythmia, cardiac output, oxygen and carbondioxide saturation levels (96) Brain mapping system (97) Evoked potential system (98) Holter monitor system (99) X-ray tubes and tube inserts for X-ray equipment, CT and Cardiac more than 20/40 KW (100) Micro processor controlled high frequency X-ray generator more than 50 KW (101) Contrast medium injector with or without ECG trigger (102) Catheterisation cine film analyzer (103) Radiation protection equipment (104) Catheterisation table light (dentalite) (105) Air/power driven drills, saws and reamers (106) Automatic percutaneous lumbar disectomy, console and kits (107) Urodynamics study (108) Gamma counter (109) Cell counter (110) DC Defibrillator for external use (111) Suction catheter, Epidural catheter, thermodilution catheter (112) Manual skin grafting knife and its disposable blades (113) Electric dermatome (skin grafting knife) electrically operated (mains battery powered) and its disposable knife blades (114) Air driven dermatome (skin grafting knives) operated on compressed air and its disposable knife blades (115) Mesh graft dermatome for expanding skin grafts, disposable mesh graft carriers for the above (116) The following items required by spinal patients and other categories of physically handicapped people :- (a) chairs - folding wheel chairs with detachable arms and footrests, special light wheel chairs for easy handling, motorised wheel chairs, special purpose chairs for stairs climbing for tetraplegics and paraplegic workers (b) aids for disabled, namely, folding walking frames (c) aids to extend reach to pick up small items (with small magnet pick up) (d) specialised fixtures for orthopaedic and spastic, tetraplegics for manoeuvring and providing dexterity to fingers and wrist (e) turning beds for prevention of pressure sores (f) emulsion cushions for tetraplegics and working paraplegics to avoid pressure sores (117) Multichannel (more than 3 channels) cardiac monitoring system with/without central monitoring unit (118) Hyperthermia machine (119) Polypropylene mesh for hernia repair (120) Dental X-ray machine (121) Digital imaging system for

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face X-rays (122) Orthopantom ram (O.P.G.) X-rays for jaws (123) Jaw surgery equipment - (a) stryker saws (b) special titanium and tungsten carbide drill bits (c) jaw surgery instruments including special retractors, bone holders (124) ECG transtelephonic recorder/transmitter/recorder-cum-transmitter (125) Linear accelerator (126) Precision delivery device used for administration of insulin with penfill cartridges such as Insulin Pen.

(D) Other goods, namely -

(1) Dental implant (2) Dental cements (3) Impression materials of all types/alginate/rubber base/silicon base (4) Dental fillings and non precious metal for crown/bridge/and cast partial denture - (a) chrome cobalt/nickel chrome/porcelain bond metal/low fusing technique alloy (b) dental crowns and artificial teeth (5) Gutta - percha points - dental silver amalgam (6) Dental investment of all types/phosphate bond/gypsum bond/plaster and stone (7) Dental X-ray film - intra-oral/extra-oral/panoramic/occlusal (8) Dental porcelain of all types (9) Acrylics for dental use - denture base material heat cure and cold cure (10) Waxes of all types for dental use.

List 9(A) (See S. No. 174 of the Table)

Parts, consumables and other items

(1) Leather, plastic, rubber coco board, masonite board or plastic board, heels with or without rubber/PVC top lift (2) Toe caps and counters for leather footwear (3) Insoles or midsoles and sheets therefor (4) Welts made from leather or plastic (5) Shoes eyelets (6) Felt sleeves (7) Heel tips (8) Unit soles with or without heels (9) Stamping wheels (10) Patterns for leather footwear (11) Plastic or nylon tipped hammers (12) Plastic, PVC or nylon lasts with or without steel hinges (13) Clicking boards for leather machinery (14) Harness needles for hand sewing pre-punched cards (15) Pre-punched cards (16) Leather designers kit, namely, designers knife, shoe measuring tape, designers tape and satra vaccum former (17) Industrial sewing machine needles with leather point (18) Bell skiving knives (19) Band knife for splitting machines (20) Cutting and clicking dies (21) Aluminium shoe forms with or without heating elements (22) Silver marking pencils or pens and refills thereof (23) Polyurethane films and polyurethane foils of thickness 0.3 mm. and above but not above 0.7 mm., for finishing leather (24) Non-woven material coated with thermoplastic for the manufacture of toe-counters (25) Cellulose board insole sheets (26) Leather board made from leather scrap for the manufacture of counters and stiffeners (27) Masonite or coco board (28) Sole leather bends (29) Styrene butadiene styrene oilbound copolymer for the manufacture of soles (30) Rubber, resin rubber, EVA or crepe sheets for soles and heels (31) Felt, all types (32) Sulphonated/sulphated/oxidised/chlorinated cod oil or sulphonated/sulphated/oxidised/chlorinated neat's foot oil or sulphonated/oxidised/chlorinated fish oil or mixtures thereof (33) Pigment finishing agents, basic chrome sulphate (34) Aluminium tanning agents, oil tanning agents, zirconium tanning agents, basic chrome sulphate (35) Polishes, creams and similar preparations for footwear or leather (36) Casein, resin (other than acrylic resin) and polyurethane binders (37) Slip agents of heading 32.08 (38) Lacquer and lacquer emulsion of heading 32.08 (39) Preservatives of heading 29.42 (40) Synthetic fat liquors (with or without hydrocarbons), non-ionic fat liquors, and mixtures thereof (41) Fatty oil or pull up oil (42) Syntans (43) Solvent soluble dye Mordant Brown of Hue No. 79 (44) Solvent soluble dye Acid Brown of Hue Nos. 75, 76, 97, 98, 126, 127, 144, 159, 160, 161, 162, 165, 188, 191, 194, 196, 214, 237, 256, 265, 268, 270, 282, 290, 298, 303, 310, 321, 322, 349, 355, 358, 359, 360, 362, 365, 373, 387, 396, 402, 422, 425, 432, 433, 434 or 447 (45) Solvent soluble dye Acid Black of Hue Nos. 50, 52, 71, 76, 82, 83, 84, 85, 115, 132, 169, 172, 194, 209, 210, 213, 215, 221 or 234

24/9/11

15% + 16% + 4% = 39%

29, 30, 34, 37, 38, 39, 69, 84, 85, 90 or 94	(A) Medical equipment (excluding foley balloon catheter) and other goods, specified in List 8;	15%	-	-
	(B) Parts for the manufacture, and spare parts for the maintenance, of the goods at (A) above sadlink	15%	-	11
95. 29, 30, 35, 38 or 39	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse radish peroxidase; (iv) Enzyme Alkaline phosphatase; (v) Enzyme glucose oxidase; (vi) Animal anti-human immunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latex beads; (ix) Deactivated enzyme labelled human anti-HIV reagent	5%	-	5
96. 29 or 38	Gibberellic acid	5%	Nil	-
97. 29	Monoethylene Glycol (MEG), Purified Terephthalic Acid (PTA), Dimethyl Terephthalate (DMT), Caprolactum	20%	-	-
98. 29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	5%	-	-
99. 29	7-ACA, Pseudoionone, Methyl tertiary butyl ether	25%	-	-