

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

The following amendments / additions are required to be made to the aforesaid document:

1. In Chapter 15, in the 18% rate column, the part entry from 1517 relating to edible mixtures of vegetable fats or oils, that is “edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517]” may be shifted to the 5% rate column [wherein all vegetable fats and vegetable oils at 5%]. [This will ensure that mixtures of two or more varieties of edible vegetable oils fall at 5%.]
2. In Chapter 29, in the 18% rate column, after the entry No 39 the following entries shall be inserted,
 - (i) “40 - 2939 Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
 - (ii) 41 - 2940 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 2937, 2938 or 2939
 - (iii) 42 - 2941 Antibiotics
 - (iv) 43 - 2942 Other organic compounds”All goods falling under chapter 29 [organic chemicals, being intermediates] are at 18%
[These were omissions]
3. In Chapter 31, in the 5% rate column, the entries “3101 Organic manure put up in unit containers and bearing a brand name” may be added. [3101 Organic manure other than put up in unit containers and bearing a brand name is at Nil]. [This was an omission.]
4. In Chapter 34, in the 28% rate column, the entry “3404 Artificial waxes and prepared waxes” may be omitted. These goods [being in the nature of intermediates] are covered in the 18% rate column. [By mistake it was appearing in 28% also.]
5. In Chapter 38, in the 18% rate column, for the entry No 18 the entry “3823 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols” shall be substituted. [There is typographical error in the description.]
6. In Chapter 40,
 - (i) in the 12% rate column, the entry “4 - Erasers [4016].” may be added.
 - (ii) in the 18% rate column, the entry No. 12 “Erasers [4016].” may be omitted.
[Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners (7310 or 7326) and Pencils, crayons (9609) are at 12%].

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7. In Chapter 48, in the 18% rate column, for the part entry in 4811 i.e. for the words “[Other aseptic packaging paper and”, the words “[other than aseptic packaging paper]” shall be substituted. [Aseptic packaging paper 4811 is covered in the 12% rate column. There was a small mistake of missing word, than after other.]
8. In Chapter 69,-
 - (i) In the 28% rate column, the entry “6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths” may be omitted [This entry is covered in the 18% rate column as all goods of 6903].
 - (ii) In the 28% rate column, the entry “6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing” may be omitted [This tariff heading has been omitted from the Central Excise Tariff with effect from 01.01.2017. This entry is now covered in the entry 6907, which is also in the 28% rate column].
9. In Chapter 70,
 - (i) In the 18% rate column, in the entry against 7018, “Glass beads” may be omitted.
 - (ii) In the 5% rate column, the entry “7018 Glass beads” may be inserted.
[Glass beads are covered as part of “Embroidery or zari articles” in the 5% rate column under chapter 58.]
10. In Chapter 84,-
 - (i) In the Nil rate column, the entry “8445 Amber charkha” may be added.
 - (ii) In the 5% rate column, the entry “Hand pumps and parts thereof [8413, **8414 90**]” may be read as “Hand pumps and parts thereof [8413, **8413 91**]”.
 - (iii) In the 12% rate column the entry No 1 the words “Nuclear fuel elements” may be substituted by the words “fuel elements (cartridges), non-irradiated, for nuclear reactors”
 - (iv) In the 18% rate column, in entry No 1 the words “fuel elements (cartridges), non-irradiated, for nuclear reactors” may be omitted.
11. In the 18% rate column, after entry No 13 the entry “13A - machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [8422 20 00, 8422 30

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00, 8422 40, 8522 90]” shall be inserted. [These are capital goods and are not listed in the 18% rate column].

12. In Chapter 85,-

- (i) In the 5% rate column, after entry (c), the entry “(d) photo voltaic cells, whether or not assembled in modules or made up into panels” may be added [these cells and modules are renewable energy devices].
- (ii) Correspondingly, in the 18% rate column, the part entry from 8541, that is “including photo voltaic cells, whether or not assembled in modules or made up into panels” may be omitted.
- (iii) In the 12% rate column, the entry “8539 LED lamps” may be added [LED lamps, falling under 9405, are already at 12% rate.]

13. In Chapter 90, in the 18% rate column, the entry “9032 Automatic regulating or controlling instruments and apparatus” may be inserted [this entry is not listed in the 18% rate column].

14. In Chapter 91,-

- (i) In the 28% rate column, the entry “9110 Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements” may be omitted;
- (ii) In the 18% rate column, the entry “5 - 9110 Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements” may be added In the 28% rate column, the entry from 9112 relating to clock i.e. “9112 Clock cases, and parts thereof” may be omitted;
- (iii) In the 28% rate column, the entry from 9112 relating to clock i.e. “6 - 9112 Clock cases, and parts thereof” may be added;
[Clocks and their parts are at 18%].

15. In Chapter 95, in the 28% rate column the entry “9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools” may be substituted by the entry “9506 Articles and equipment for general physical exercise, gymnastics, athletics”. [Sports goods in general are at 12%].

16. In Chapter 96, in the 12% rate column, the entry “Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor’s chalk [9609]” may be read as

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“Pencils, crayons, pastels, drawing charcoals and tailor’s chalk [9608, 9609]”
[propelling or sliding pencils are covered under 9608. Chalk sticks are at Nil].
