

TABLE -195

CUSTOMS DUTY ON MAN-MADE FIBRE / YARN AND THEIR INTERMEDIATES

(Advl. %)

ITEM	2001-02 *	2002-03 *	2003-04 *	2004-05 **	2005-06 **	2006-07 **
A. INTERMEDIATES						
1 DMT/PTA	25.57	25.57	25.57	20.79	15.68	10.48
2 MEG	25.57	25.57	25.57	20.79	15.68	10.48
3 Caprolactum	25.57	25.57	25.57	20.79	15.68	10.48
4 Rayon grade wood pulp	9.20	9.20	9.20	5.10	5.10	5.18
5 Acrylonitrile	20.34	20.34	20.34	15.68	5.44	5.18
B. FIBRES						
1 Cotton	5.00	10.00	10.00	10.20	10.20	10.29
2 V. S. F.	25.68	25.68	25.68	#20.00	#15.00	10.48
3 P. S. F.	25.68	25.68	25.68	#20.00	#15.00	10.48
4 A. S. F.	25.68	25.68	25.68	#20.00	#15.00	10.48
5 Wool						
(a) Above 32 microns carpet	9.20	9.20	9.20	5.10	5.10	5.10
(b) Below 32 microns	19.60	19.60	9.20	5.10	5.10	5.10
C. YARN						
1 Cotton yarn	25.24	25.24	25.24	#20.00	#15.00	12.94
2 NFY	25.68	25.68	25.68	#20.00	#15.00	10.48
3 PFY	26.57	26.57	26.12	#20.00	#15.00	10.48
4 VFY	25.68	25.68	25.68	#20.00	#15.00	10.48

Note :

- (i) * Includes 4% SAD only.
- (ii) ** Basic + Education cess
- (iii) # Exempted from Education Cess
- (iv) Apart from the above, countervailing duty, generally equal to excise duty and special CVD to countervail state taxes is also applicable.
- (v) 10% sur-charge imposed in the budget 1999-2000 on certain textile items and abolished in the budget 2001-2002 w.e.f. 1.3.2001.
- (vi) Special additional duty of customs has been at the rate of 4% on aggregate imposed vide finance Act and is exempted in some cases vide notification No. 29/98 cus dt. 2.6.98. Abolished w.e.f. 9-1-2004 Notification No.6/2004 Customs dated 8-1-2004
- (vii) In budget 2003-04 the rate of basic custom duty on all goods has been reduced from 30% to 25% except on item like corded cotton & silk and from 30% or specific rate whichever is higher to 25% or specific rate whichever is higher. However, the peak rate of advl. rate of customs duty is reduced to 20% vide Notification No. 5/2004-CE dated 8-1-2004, to 15% in 2005-06 and further to 12.5% in 2006-07. There is no change in the specific rates of duties.
- (viii) Education Cess @ 2% is levied on the aggregate duty of customs in budget 2004-05 and certain items bound under International commitments have been exempted from education cess. However exception on certain textile items withdrawn in Budget 2006-07.