

TABLE 186

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

(Advl. %)

ITEM	2007-08	2008-09	2009-10	2010-11	2011-12
A. INTERMEDIATES					
1 DMT/PTA	5	5	5	5	5
2 MEG	5	5	5	5	5
3 Caprolactum	10	10	10	10	7.5
4 Rayon grade wood plup	5	5	5	5	2.5
5 Acrylonitrile	5	5	5	5	2.5
B. FIBRES					
1 Cotton	10	Nil	Nil	Nil	Nil
2 V. S. F.	5	5	5	5	5
3 P. S. F.	5	5	5	5	5
4 A. S. F.	5	5	5	5	5
5 Wool					
(a) Above 32 microns corpet	5	5	5	5	5
(b) Below 32 microns	5	5	5	5	5
C. YARN					
1 Cotton yarn	10	10	10	10	10
2 NFY	10	10	10	10	7.5
3 PFY	5	5	5	5	5
4 VFY	5	5	5	5	5

Note :

- (i) * Includes 4% SAD only.
- (ii) # Exempted from Education Cess
- (iii) Apart from the above, countervailing duty, generally equal to excise duty Education Cess and special CVD to countervail state taxes is also applicable.
- (iv) 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.
- (v) 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
- (vi) 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.
- (vii) 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 However, exception on certain textile items withdrawn in Budget 2006-07 and it is increased to @ 3% in Budget 2007.
- (viii) Vide notificaton no. 115/2007 - Cus dtd 29.11.2007, basic customs duty reduced on PFY and PSF from 7.5% to 5%, other man made filament yarns, spun yarns and staple fibers (excluding nylon) from 10% to 5%, fibre intermediate viz DMT, PTA and MEG from 7.5 % to 5%

(ix) Import duty on raw cotton abolished vide notification no. 84/2008 Cus dated 8-7-2008