

Chapter 32

**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**

**Notes.**

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>																							
	3201.10	- Quebracho extract	kg						Free	Free			Free	Free	Free	Free	Free	18%	Ex						2.5%
	3201.20	- Wattle extract	kg						Free	Free			Free	Free	Free	Free	Free	18%	10%	6%					2.5%
	3201.90	- Other	kg						Free	Free			Free	Free	Free	Free	Free	18%	Ex						2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
32.02		<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>																						
	3202.10	- Synthetic organic tanning substances	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%
	3202.90	- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%
32.03		<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	kg						Free	Free		Free		Free	Free	18%	10%	6%						2.5%
32.04		<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b>																						
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter ;																						
	3204.11	-- Disperse dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%						2.5%
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%						2.5%
	3204.13	-- Basic dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%						2.5%
	3204.14	-- Direct dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%						2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.16	-- Reactive dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.17	-- Pigments and preparations based thereon	kg			Free			Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.18	-- Carotenoid colouring matters and preparations based thereon	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3204.90	- Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
<b>32.05</b>		<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
<b>32.06</b>		<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>																					
		- Pigments and preparations based on titanium dioxide :																					
	3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.19	-- Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.20	- Pigments and preparations based on chromium compounds	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		- Other colouring matter and other preparations :																					
	3206.41	-- Ultramarine and preparations based thereon	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	3206.49	-- Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.50	- Inorganic products of a kind used as luminophores	kg					Free	Free	Free		Free		Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>32.07</b>		<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>																							
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg						Free	Free		Free		Free	Free	18%	10%	6%							2.5%
	3207.20	- Vitrifiable enamels and glazes, engobes (slips and similar preparations)	kg					Free	Free		Free		Free	Free	18%	10%	6%								2.5%
	3207.30	- Liquid lustres and similar preparations	kg					Free	Free		Free		Free	Free	18%	10%	6%								2.5%
	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	kg					Free	Free		Free		Free	Free	18%	10%	6%								2.5%
<b>32.08</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>																							
		- Based on polyesters :																							
	3208.10.10	--- Paints (including enamels)	kg											20%	18%	10%			Rs.150/= per kg						2.5%
	3208.10.90	--- Other	kg											20%	18%	10%			Rs.150/= per kg						2.5%
		- Based on acrylic or vinyl polymers :																							
	3208.20.10	--- Paints (including enamels)	kg											20%	18%	10%	6%		Rs.150/= per kg	Rs.64/= per kg.					2.5%
	3208.20.90	--- Other	kg											20%	18%	10%	6%		Rs.150/= per kg	Rs.64/= per kg.					2.5%
		- Other :																							
	3208.90.10	--- Solutions of polyurethane in primary form	kg										Free	Free	18%	10%	6%								2.5%
	3208.90.20	--- Paints (including enamels)	kg											20%	18%	10%	6%		Rs.150/= per kg	Rs.64/= per kg.					2.5%
	3208.90.90	--- Other	kg											20%	18%	10%	6%		Rs.150/= per kg	Rs.64/= per kg.					2.5%

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>																								
		- Based on acrylic or vinyl polymers :																								
	3209.10.10	--- Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
	3209.10.90	--- Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
		- Other :																								
	3209.90.10	--- Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
	3209.90.90	--- Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>																								
	3210.00.10	--- Prepared water pigments of a kind used for finishing leather	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%	
	3210.00.20	--- Paints (including enamels)	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
	3210.00.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.				2.5%		
<b>32.11</b>		<b>Prepared driers.</b>	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%	
<b>32.12</b>		<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>																								
	3212.10	- Stamping foils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%	
		- Other :																								
	3212.90.10	--- Aluminium paste	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%	
	3212.90.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	6%							2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
<b>32.13</b>		<b>Artists', students' or signboard painters' colours, modifying tints, amusement colour and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>																								
	3213.10	- Colours in sets	kg							Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%
	3213.90	- Other	kg							Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%
<b>32.14</b>		<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>																								
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg							Free	Free		5%	4.5%		20%	18%	10%		Rs.35/= per kg						2.5%
		- Other :																								
	3214.90.10	--- Water based surfacing preparations for facades, walls and ceilings	kg							Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.35/= per kg	Rs.40/= per kg.					2.5%
	3214.90.90	--- Other	kg							Free	Free		4%	1.5%	Free	Rs.5/= per kg	18%	10%	6%	Rs.15/= per kg	Rs.16/= per kg.					2.5%
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>																								
		- Printing ink :																								
	3215.11	-- Black	kg													20%	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg.					2.5%
	3215.19	-- Other	kg													20%	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg.					2.5%
		- Other :																								
	3215.90.10	--- Ink for ball point pens	kg												Free	Free	18%	10%	6%							2.5%
	3215.90.20	--- Ink for felt pens	kg												Free	Free	18%	10%	6%							2.5%
	3215.90.90	--- Other	kg													20%	18%	10%	6%		10%	Free				2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					