

Chapter 82

**Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal**

Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
- (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.-Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
- Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

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				
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.																						
	8201.10	- Spades and shovels	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.30	- Mattocks, picks, hoes and rakes :																						
	8201.30.10	--- Mammoties	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.30.90	--- Other	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.40	- Axes, bill hooks and similar hewing tools	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg										1.5%	Free	Free	18%	10%	6%					2.5%	
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry																						

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				
	8201.90.10	--- Forks	kg											1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.90.90	--- Other	kg											1.5%	Free	Free	18%	10%	6%				2.5%	
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).																						
	8202.10	- Hand saws	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.20	- Band saw blades	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
		- Circular saw blades (including slitting or slotting saw blades) :																						
	8202.31	-- With working part of steel	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.39	-- Other, including parts	kg		Free			Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.40	- Chain saw blades	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
		- Other saw blades :																						
	8202.91	-- Straight saw blades, for working metal	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.99	-- Other	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.																						
	8203.10	- Files, rasps and similar tools	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex					2.5%	
	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex					2.5%	
	8203.30	- Metal cutting shears and similar tools	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex					2.5%	
	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.																						
		- Hand-operated spanners and wrenches :																						
	8204.11	-- Non-adjustable	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8204.12	-- Adjustable	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8204.20	- Interchangeable spanner sockets, with or without handles	kg					Free	Free		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				
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.																						
	8205.10	- Drilling, threading or tapping tools	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.20	- Hammers and sledge hammers	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.40	- Screwdrivers	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
		- Other hand tools (including glaziers' diamonds) :																						
	8205.51	-- Household tools	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.59	-- Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.60	- Blow lamps	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.70	- Vices, clamps and the like	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8205.90	- Other, including sets of articles of two or more of subheadings of this heading	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.																						
		- Rock drilling or earth boring tools :																						
	8207.13	-- With working part of cermets	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8207.19	-- Other, including parts	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8207.20	- Dies for drawing or extruding metal	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	8207.30	- Tools for pressing, stamping or punching	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			
	8207.40	-	Tools for tapping or threading	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.50	-	Tools for drilling, other than for rock drilling	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.60	-	Tools for boring or broaching	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.70	-	Tools for milling	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.80	-	Tools for turning	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.90	-	Other interchangeable tools	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.08			Knives and cutting blades, for machines or for mechanical appliances.																					
	8208.10	-	For metal working	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.20	-	For wood working	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.30	-	For kitchen appliances or for machines used by the food industry	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.40	-	For agricultural, horticultural or forestry machines	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.09	8209.00		Plates, sticks, tips and the like for tools, un-mounted, of cermets.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.10	8210.00		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg												20%	18%	10%					2.5%	
82.11			Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor (+).																					
	8211.10	-	Sets of assorted articles	u						Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	8211.91	--	Table knives having fixed blades	u						Free				4.5%		20%	18%	10%					2.5%	
	8211.92	--	Other knives having fixed blades	u												20%	18%	10%					2.5%	
	8211.93	--	Knives having other than fixed blades	u						Free				4.5%		20%	18%	10%					2.5%	
	8211.94	--	Blades	kg						Free				4.5%		20%	18%	10%					2.5%	
	8211.95	--	Handles of base metal	kg												20%	18%	10%					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					
82.12		Razors and razor blades (including razor blade blanks in strips).																							
	8212.10	- Razors :																							
	8212.10.10	--- Heads of disposable razors (incomplete razors)	u											20%	18%	10%									2.5%
	8212.10.90	--- Other	u											20%	18%	10%		10%							2.5%
	8212.20	- Safety razor blades, including razor blade blanks in strips :																							
	8212.20.10	--- Razor blade blanks	u										Free	Free	Free	Free	18%	Ex							2.5%
	8212.20.90	--- Other	u										Free	Free	Free	Free	18%	10%	6%						2.5%
	8212.90	- Other parts	kg											20%	18%	10%		10%							2.5%
82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	kg					Free	Free				Free	Free	Free	Free	18%	10%	6%						2.5%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).																							
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg													20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg				2.5%
	8214.20	- Manicure or pedicure sets and instruments (including nail files)	kg													20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg				2.5%
	8214.90	- Other	kg													20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg				2.5%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.																							
	8215.10	- Sets of assorted articles containing at least one article plated with precious metal	kg				Free						Free	Free	Free	Free	18%	10%	6%						2.5%
	8215.20	- Other sets of assorted articles	kg				Free	Free					Free	Free	Free	Free	18%	10%	6%						2.5%
		- Other :																							
	8215.91	-- Plated with precious metal	kg				Free	Free					Free	Free	Free	Free	18%	Ex							2.5%
	8215.99	-- Other	kg				Free	Free					Free	Free	Free	Free	18%	10%	6%						2.5%