

**Chapter 36**

**Explosives; pyrotechnic products; matches;  
pyrophoric alloys; certain combustible preparations**

**Notes.**

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression "articles of combustible materials" in heading 36.06 applies only to :

- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
- (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
- (c) Resin torches, firelighters and the like.

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>36.01</b>	3601.00	<b>Propellent powders.</b>	kg	L						Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%			
<b>36.02</b>	3602.00	<b>Prepared explosives, other than propellent Powders.</b>	kg	L				13.5%	Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
<b>36.03</b>		<b>Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.</b>																									
	3603.10	- Safety fuses	kg	L					Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
	3603.20	- Detonating cords	kg	L					Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
	3603.30	- Percussion caps	kg	L					Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
	3603.40	- Detonating caps	kg	L					Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
	3603.50	- Igniters	kg	L					Free	Free			5%	4.5%	10.0%	15%	18%	Ex						2.5%			
	3603.60	- Electric detonators	kg	L					Free	Free			5%	4.5%	10.0%	15%	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					
<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>																							
	3604.10	- Fireworks	kg	L	18.0%					Free	Free		5%	5%		20%	18%	Ex		10%	Free			2.5%	
	3604.90	- Other	kg	L						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%					2.5%	
<b>36.05</b>	3605.00	<b>Matches, other than pyrotechnic articles of heading 36.04.</b> <i>Safety Matches</i>														20%	18%	Ex		10%					
				S																					
<b>36.06</b>		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>																							
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg		15.00%					Free	Free		5%	5%		20%	18%	Ex		15% or Rs. 120/= per kg	Free			2.5%	
	3606.90	- Other	kg		Free					Free	Free		5%	5%		Free	18%	Ex		15% or Rs. 120/= per kg	Free			2.5%	