

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

Fifth Schedule

(Section 4 = Zero Rated)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	NEW / inserted Deletion or Omitted Substituted	
<u>3</u>	Fish and crustaceans excluding live fish whether or not fresh, frozen or otherwise preserved or packed.	03.02, 03.03, 03.04, 03.05 and 03.06
<u>6A</u>		
<u>9</u>		
<u>15</u>	Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled or canned.	0804.1010, 0804.1020, 0804.2000, 0804.3000, 0804.4000, 0804.5010, 0804.5020, 0804.5030, 0805.1000, 5[0805.2910, 0805.2100, 0805.2200 and 0805.2990], 0805.4000, 0805.5000, 0805.9000, 0806.1000, 0806.2000, 0807.1100, 0807.1900, 0807.2000, 0808.1000, 6[0808.3000, 0808.4000], 0809.1000, 0809.2000, 0809.3000, 0809.4000, 0810.1000, 0810.2000, 7[***], 0810.4000, 0810.5000, 0810.6000, 0810.9010, 0810.9090, 0811.1000, 0811.2000, 0811.9000, 0813.1000, 0813.2000, 0813.3000, 0813.4010, 0813.4020 and 0813.4090
<u>18</u>	Turmeric excluding those sold in retail packing bearing brand names and trademarks.	0910.3000
<u>12</u>	clause (xvii) Preparations suitable for infants, put up for retail sale not exceeding rupees five hundred per two hundred grams (PCT Heading 1901.1000) clause no (xix) Bicycles (PCT heading 87.12).	
19	Drugs registered under the Drugs Act, 1976 (XXXI of 1976), or medicaments as classified under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except PCT heading 3005.0000.	
20	Petroleum Crude Oil (PCT heading 2709.0000).	