

**Finance
Supplementary
(Second Amendment)
Bill, 2019**

A

BILL

Further to amend the tax laws:

WHEREAS it is expedient further to amend certain laws relating to taxes and duties and for the matters connected therewith and ancillary thereto;

It is hereby enacted as follows: -

1. **Short title and commencement.**— (1) This Act shall be called the Finance Supplementary (Second Amendment) Act, 2019.

(2) It shall come into force at once unless otherwise provided in any of the provisions of this Act.

2. **Amendment of Customs Act, 1969 (IV of 1969).**— In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made which shall come into force at once except clause 2 (2) (ii) which shall take effect from thirty first day of March, 2019, namely: -

(1) In the First Schedule, in chapter 99, in sub-chapter-VII, in column(1), for the PCT code 9925 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely: -

“9925 (A) Artificial kidneys, hemodialysis machines, 0”; and
hemodialyzers, A.V. fistula needles, hemodialysis
fluids and powder, blood tubing tines for dialysis,
reverse osmosis plants for dialysis, double lumen
catheter for dialysis, catheters for renal failure
patients, peritoneal dialysis solution and cardiac

catheters.

(B) Following items and appliances for Ostomy use -

1. Baseplate/Stoma Wafer/Flange.
2. Ostomy (Colostomy/Ileostomy/ Urostomy) bags(All type)
3. Ostomy (Colostomy/Ileostomy/ Urostomy) Paste
4. Ostomy (Colostomy/Ileostomy/ Urostomy) Belt
5. Ostomy (Colostomy/Ileostomy/ Urostomy) Deodorizers
6. Ostomy (Colostomy/ Ileostomy/ Urostomy) Strip Paste
7. Stoma Powder/Ostomy Powder (Colostomy/Ileostomy/Urostomy Powder/ Ileostomy/Urostomy Powder)
8. Ostomy (Colostomy/Ileostomy/ Urostomy) Skin Barrier Spray and Wipe
9. Ostomy (Colostomy/Ileostomy/ Urostomy) Adhesive Remover Spray and Wipe.
11. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable Ring
12. Ostomy (Colostomy/Ileostomy/ Urostomy) Elastic Tape

13. Ostomy (Colostomy/Ileostomy/ Urostomy)
Barrier Cream
14. Ostomy (Colostomy/Ileostomy/ Urostomy)
Protective Sheets
15. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap
16. Ostomy (Colostomy/Ileostomy/ Urostomy)
Protective Seal
17. Plastic Clips for closing the Ostomy bags.
18. Liquid washers and wipes for cleaning and
washing peristomalskin
19. Night Drainage Bag
20. Cystoscope
21. Lithotripter
22. Colonoscope
23. Sigmoidoscope
24. Laparoscope
25. Suprapubic Cystostomy Set
26. Ryles Tube (Nasogastric Tube)
27. Foley's Catheter
28. Endoscope (Video Endoscopes)
29. Linear Cutter/Stapler
30. Circular Stapler
31. Right Angle Cutter/Stapler

32. Laparoscopic Hand Instruments:

- a) Dissector
- b) Grasper
- c) Scissors
- d) Clipper
- e) Hook
- f) Retractors
- g) Needles Holders
- h) Knot Pusher
- i) Telescope (0°, 30°)

33. Urological Endoscopic Instruments:

- (a) Resectoscope (Rotating and Fix)
- (b) Optical Urethrotome
- (c) Telescope (0°, 30°, 75°)
- (d) Turp Resecting Loops

(2) In the Fifth Schedule, -

- (i) in Part-VII, in Table-B, in column (1), the following amendments shall be made, namely: -
 - (a) against serial numbers 15 and 16, in column (4), for the figure "5", the figure "3", shall be substituted; and
 - (b) against serial number 18, in column (4), for the figure "5", the figure "0", shall be substituted.

- (ii) After Part-VII, as amended aforesaid, the following new "Part-VIII", shall be added, namely: -

"Part-VIII

Imports of inputs/raw materials of Industrial Sector

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Footwear Sector:			If imported by manufacturers of Footwear, registered under the Sales Tax Act, 1990
	(i) Toluene	2902.3000	3%	
	(ii) Butanone (methyl ethyl ketone)	2914.1200	3%	
	(iii) Other	3207.1090	3%	
	(iv) Other	3208.1090	20%	
	(v) Other	3208.9090	20%	
	(vi) Mould release preparations	3403.9910	3%	
	(vii) Shoe adhesives	3506.9110	16%	
	(viii) Other	3506.9190	16%	
	(ix) Shoe lasts	3926.9060	16%	
	(x) Other	4005.1090	11%	
	(xi) Other	4005.9900	11%	
	(xii) Machinery for making or	8453.2000	0%	

	repairing footwear			
	(xiii) Parts	8477.9000	0%	
	(xiv) Injection or compression types	8480.7100	0%	
2	Tanners:			If imported by Tanners, registered under the Sales Tax Act, 1990
	(i) Formic acid	2915.1100	16%	
	(ii) Other	2915.1290	3%	
	(iii) Other	2933.9990	11%	
	(iv) Synthetic organic tanning substances	3202.1000	3%	
	(v) Other	3202.9090	11%	
	(vi) Basic dyes and preparations based thereon	3204.1300	3%	
	(vii) Other	3204.9000	16%	
	(viii) Of a kind used in the paper or like industries	3809.9200	11%	
	(ix) Of a kind used in the leather or like industries	3809.9300	11%	
	(x) Acrylic binders	3906.9020	20%	
	(xi) Polyurethanes	3909.5000	0%	
	(xii) Machinery for preparing, tanning or working hides, skins or leather	8453.1000	0%	