

Chapter 98

Miscellaneous National Provisions

Notes.

1. This Chapter has been specially designed to apply only to cases, purposes, conditions for which it has been specifically formulated. In no case will goods be classifiable under this Chapter without meeting the special provisions for which it has been created to meet miscellaneous national requirements.
2. General Rules for Interpretation and Classification do not apply to the items described in this Chapter. Where applicable, the provisions of this Chapter will be overriding.
3. Goods not conforming to and/or satisfying the conditions for classification under this Chapter, shall be classified in accordance with the general rules governing classification.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
98.01	9801.00.00	Goods treated as "baggage" in accordance with Chapter XV of the Act and/or under the provisions of rules framed under section 219 of the Act, read with item 17 of the Third Schedule thereof.	--	Note¹	Note²

Note:: As applicable to individual commodity as specified elsewhere in the schedule

Note:: As in Note 13 above