

## THE THIRD SCHEDULE

### PART - A

#### LIST OF GOODS TAXABLE AT THE RATE OF FOUR PER CENT AT EACH POINT OF SALE

[See section 14 (1)]

Sl. No.	DESCRIPTION OF THE GOODS
1.	Acids
2.	Agricultural implements not operated manually or not driven by animal
3.	All equipments for communications such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.P.B.X) etc.
4.	All intangible goods like copyright, patent, replenishment licence etc.
5.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles
6.	All metal castings
7.	All processed fruit, vegetables etc. including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)
8.	All types of yarn other than cotton and silk yarn in hank and sewing thread
9.	All utensils including pressure cookers/ pans except utensils made of precious metals
10.	Aluminium conductor steel reinforced (A.C.S.R.)
11.	Aluminium, aluminium alloys, their products (including intrusions) not elsewhere mentioned in this Schedule or in any other schedule
12.	Animal Hair – but to be a part of entry of skin & hide or raw wool
13.	Arecanut powder and betel nut
14.	Articles made of rolled gold and imitation gold including imitation jewellery
15.	Artificial silk yarn, polyester fibre yarn and staple fibre yarn
16.	Bagasse
17.	Bamboo
18.	Basic chromium sulphate, sodium bichromate, bleach liquid

19.	Bearings
20.	Bed sheet, pillow cover and other made-ups
21.	Beedi leaves
22.	Beltings
23.	Bicycles, tri-cycles, cycle rickshaws and parts, tyres and tubes thereof
24.	Rodenticide, insecticide and weedicide
25.	Bio-mass briquettes
26.	Bitumen
27.	Bone meal
28.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)
29.	Bulk drugs
30.	Candles
31.	Capital goods
32.	Castor oil
33.	Centrifugal, mono-bloc and submersible pump sets and parts thereof
34.	Chemical fertilizers, pesticides, weedicides, insecticides
35.	Clay including fire clay, fine china clay and ball clay
36.	Coal Tar
37.	Coffee beans and seeds, coffee powder and all forms of coffee, cocoa pod, tea including green tea leaf and chicory
38.	Coir and coir products excluding coir mattresses
39.	Combs
40.	Computer stationery
41.	Cottage cheese
42.	Cotton and cotton waste
43.	Crucibles
44.	Cups and glasses of paper and plastics
45.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)
46.	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Medical equipment / devices and implants
47.	Dyes, that is to say; (i) Acid dyes (ii) Ahzanee dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule
48.	Edible oils and oil cake
49.	Electrodes

50.	Embroidery or zari articles, that is to say, (i) imi, (ii) zari, (iii) kasab, (iv) sama, (v) dabka, (vi) chumki, (vii) gota, (viii) sitara, (ix) naqsi, (x) kora, (xi) glass bead, (xii) badla, (xiii) glzal, (xiv) embroidery machines, (xv) embroidery needles.
51.	Exercise book, graph book and laboratory note book
52.	Feeding bottle, nipples
53.	Ferrous and non-ferrous metals and alloys and their scraps; non-metals such as aluminium, copper, zinc and extrusions of those
54.	Fibres of all types and fibre waste
55.	Coal ash, coal boiler ash, coal cinder ash, coal powder, clinker
56.	Fly ash
57.	Fried and roasted grams
58.	Gypsum of all forms and description
59.	Hand pumps and spare parts
59(A)	Handicraft
60.	Havan samagri including dhoop, sambrani or lobhana commonly known as <i>agarbatti, dhupkathi or dhuphati</i>
61.	Herb, bark, dry plant, dry root, commonly known as <i>jari booti</i> and dry flower
62.	Hing (Asafoetida)
63.	Honey
64.	Hose pipes and fittings thereof
65.	Hosiery goods
66.	Ice
67.	Industrial cables (high voltage cables, PVC or XLPE insulated wires and cables , jelly filled cables, optical fibre cables)
68.	Industrial inputs and packing materials as mentioned in the Appendix
69.	Insulators
70.	IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof and cell phones, DVD and CD
71.	Kattha
72.	Kerosene lamp / lantern, petromax, glass chimney
73.	Kerosene oil sold through PDS
74.	Khandsari
75.	Khoya/Khoa
76.	Knitting wool

77.	Lac and shellac
78.	Leaf plates and cups
79.	Lignite
80.	Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule
81.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate
82.	Maize starch, maize gluten, maize germ and oil
83.	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under declared goods
84.	Mixed PVC stabilizer
85.	Moulded plastic footwear, Hawai chappals and straps thereof
86.	Napa Slabs (Rough flooring stones) and shahabad stones
87.	Newars
88.	Nuts, bolts, screws and fasteners
89.	Oil seeds
90.	Old cars
91.	Ores and minerals
92.	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax
93.	Paper and newsprint
94.	Paper and paper board
95.	Pens of all kinds including refills
96.	Pipes of all varieties including fittings
97.	Pizza Bread
98.	Plastic granules, plastic powder and master batches
99.	Porridge
100.	Printed material including diary, calendar etc. including works contract which are in the nature of printing works
101.	Printing ink excluding toner and cartridges
102.	Processed meat, poultry and fish
103.	Pulp of bamboo, wood and paper
104.	Rail wagons, engines, coaches and parts thereof
105.	Readymade garments
106.	Refractory monolithic
107.	Renewable energy devices and spare parts including windmill for water pumping and generation of electricity
108.	Rice bran
109.	River sand and grit

110.	Rubber that is to say – (a) raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex (b) Reclaimed rubber all grades and qualities (c) Synthetic rubber
111.	Safety matches
112.	Sewing machine, its parts and accessories
113.	Ship and other water vessels including Non-mechanised boats used by fisherman for fishing
114.	Silk fabrics (subject to abolition of rental agreement) excluding handloom silks unless covered by AED
115.	Skimmed milk powder and UHT milk
116.	Solvent oils other than organic solvent oil
117.	Spectacles, parts and components thereof, contact lens & lens cleaner
118.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
119.	Sports goods excluding apparels and footwear
120.	Starch
121.	Tamarind, tamarind seed and powder
122.	Tools
123.	Toys excluding electronic toys
124.	Tractors, Threshers, harvesters and attachments and parts thereof
125.	Transformer
126.	Transmission wires and towers
127.	Umbrella except garden umbrella
128.	<i>Vanaspati</i> (hydrogenated Vegetable Oil)
129.	Vegetable oil including <i>gingili</i> oil and bran oil
130.	Waste paper
131.	Wet dates
132.	Wooden crates
133.	Writing Ink
134.	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.

**PART-B**

**LIST OF GOODS TAXABLE AT THE RATE OF FOUR PER CENT AT  
THE POINT OF FIRST PURCHASE**

[See section 14 (1)]

Sl. No.	DESCRIPTION OF GOODS
1.	Cotton
2.	Groundnut not falling under Entry 45 of Part- A of this Schedule

**PART-C**

**LIST OF GOODS TAXABLE AT THE RATE OF FOUR PER CENT AT  
THE POINT OF LAST PURCHASE**

[See section 14 (1) ]

Sl. No.	DESCRIPTION OF GOODS
1.	Raw hides and skins
2.	Wattle bark, avaram bark, konam bark, wattle extract, Quobracho and chestnut extract

**Appendix**  
**[See Entry No.68 under Part A of the Third Schedule]**  
(The Industrial Inputs and packing materials to be taxed @ 4% )

S.No.	As provided under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986)		Description
	Heading No.	Sub-Heading No.	
1.	15.01	...	Animal (including fish) fats and oils, crude, refined or purified
2.	15.06	...	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	15.07	...	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured degreas, residues resulting from the treatment of fatty substances or animal or vegetable waxes
4.	15.08	...	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of fats and oils of this chapter
5.	17.02	...	Liquid glucose (nonmedicinal)
6.	...	2204.10	Denatured ethyl alcohol of any strength
7.	26.02	...	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight
8.	26.03	...	Copper ores and concentrates
9.	26.04	...	Nickel ores and concentrates
10.	26.05	...	Cobalt ores and concentrates
11.	26.06	...	Aluminium ores and concentrates

12.	26.07	...	Lead ores and concentrates
13.	26.08	...	Zinc ores and concentrates
14.	26.09	...	Tin ores and concentrates
15.	26.10	...	Chromium ores and concentrates
16.	26.11	...	Tungsten ores and concentrates
17.	26.12	...	Uranium or Thorium ores and concentrates
18.	26.13	...	Molybdenum ores and concentrates
19.	26.14	...	Titanium ores and concentrates
20.	26.15	...	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates
21.	26.16	...	Precious metal ores and concentrates
22.	26.17	...	Other ores and concentrates
23.	26.18	...	Granulated slag (slag sand) from the manufacture of iron or steel
24.	...	2707.10	--- Benzole
25.	...	2707.20	---Toluole
26.	...	2707.30	Xylole
27.	...	2707.40	Naphthalene
28.	...	2707.50	Phenols
29.	...	2707.60	Creosote oils
30.	...	2710.90	Normal Paraffin
31.	...	2711.12	Butadine
32.	...	2714.10	Bitumen
33.	28.01	...	Fluorine, Chlorine, Bromine and Iodine
34.	28.02	...	Sulphur sublimed or precipitated colloidal sulphur
35.	28.03	...	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
36.	28.04	...	Hydrogen, rare gases and other non-metals
37.	28.05	...	Alkali or alkaline-earth metals, rare earth metals, scandium and yttrium whether or not intermixed or inter alloyed mercury
38.	28.06	...	Hydrogen chloride (hydrochloric acid) chlorosulphuric acid
39.	28.07	...	Sulphuric acid and anhydrides

			thereof, Olcum
40.	28.08	...	Nitric acid, sulphonic acids
41.	28.09	...	Diphosphorus, pentoxide, phosphoric acid and polyphosphoric acids
42.	28.10	...	Oxides of boron; boric acids
43.	28.12	...	Halides and halide oxides of non-metals
44.	28.13	...	Sulphides of non-metals; commercial phosphorus trisulphide
45.	28.14	...	Ammonia, anhydrous or in aqueous solution
46.	28.15	...	Sodium hydroxide (caustic soda), potassium hydroxides (caustic potash); peroxides of sodium or potassium
47.	28.16	...	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
48.	...	2818.10	Aluminium hydroxides
49.	28.19	...	Chromium oxides and hydroxides
50.	28.20	...	Manganese oxides
51.	...	2821.10	Iron oxides and hydroxides
52.	28.22	..	Cobalt oxides and hydroxides, commercial cobalt oxides
53.	28.23	...	Titanium oxide
54.	28.25	...	Hydrazine and hydroxylamine and their Inorganic salts, other Inorganic bases, other metal oxides, hydroxides and peroxides
55.	28.26	...	Fluorides, fluorosilicates, fluoro aluminates and other complex fluorine salts
56.	28.27	...	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; Iodides and Iodide oxides
57.	28.29	...	Chlorates and Perchlorates; bromates and Perbromates, Iodates and periodates

58.	28.30	...	Sulphides, Polysulphides
59.	28.31	...	Dithionites and sulphonylates
60.	28.32	...	Sulphites, Thiosulphites
61.	...	2833.10	Copper sulphate
62.	28.34	...	Nitrites, nitrates
63.	28.35	...	Phosphinates (hypophosphites), phosphonates (Phosphites); phosphates and polyphosphates
64.	28.36	...	Carbonates, peroxocarbonates(percarbonates), commercial ammonium carbonates containing ammonium carbonate
65.	28.37	...	Cyanides, cyanide oxides and complex cyanides
66.	28.38	...	Fulminates, cyanates and thiocyanates
67.	28.40	...	Borates, peroxoborates (perborates)
68.	...	2841.10	Sodium dichromate
69.	...	2841.20	Potassium dichromate
70.	28.44	...	Radioactive chemical elements and radio active isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
71.	28.45	...	Isotopes other than those of heading No.28.44 compounds, Inorganic or organic of such isotopes, whether or not chemically defined
72.	28.46	...	Compounds, Inorganic or organic of rare earth metals of yttrium or of scandium or of mixtures of these metals
73.	28.48	...	Phosphides, whether or not chemically defined, excluding ferrophosphorus
74.	...	2849.10	Calcium carbide
75.	...	2901.90	Ethylene, Propylene
76.	29.02	...	Cyclic Hydrocarbons
77.	29.03	...	Halogenated derivatives of Hydrocarbons

78.	29.04	...	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
79.	...	2905.10	Methanol
80.	...	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol
81.	29.06	..	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
82.	29.08	...	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol alcohols
83.	29.09	...	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
84.	29.10	...	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
85.	...	2910.00	Ethylene Oxide
86.	29.11	...	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
87.	29.12	...	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
88.	29.13	...	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12
89.	29.15	...	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their

			halogenated, sulphonated, nitrated or nitrosated derivatives
90.	29.16	...	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
91.	29.17	...	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
92.	29.18	...	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
93.	29.19	...	Phosphoric esters and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives
94.	29.20	...	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives
95.	29.21	...	Amine-function compounds
96.	29.22	...	Oxygen-function amino-compounds
97.	29.23	...	Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipids.
98.	29.24	...	Carboxamide-function compounds; amide-function compounds of carbonic acid
99.	29.25	...	Carboxamide-function compounds (including saccharin and its salts) and imine- function compounds

100.	29.26	...	Nitrile-function compounds
101.	29.27	...	Diazo, Azo-or-azoxy compounds
102.	29.28	...	Organic derivatives of hydrazine or of hydroxylamine
103.	29.30	...	Organo-sulphur compounds.
104.	29.31	...	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their derivatives
105.	29.32	...	Heterocyclic compounds with oxygen heteroatom(s) only.
106.	29.33	...	Heterocyclic compounds with nitrogen heteroatom(s) only
107.	29.34	...	Nucleic acids and their salts; other heterocyclic compounds
108.	29.35	...	Sulphonamides
109.	29.38	...	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
110.	29.39	...	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	...	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their derivatives.
112.	32.01	...	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives
113.	32.02	...	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances, enzymatic preparations for pre-tanning.
114.	32.03	...	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or

			animal origin as specified in Note 2 to this Chapter.
115.	32.04	...	Synthetic organic colouring matter whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
116.	32.05	...	Colour lakes; preparations based on colour lakes, as specified in Note 2 to this Chapter
117.	...	3207.10	Glass frit and other glass in the form of powder, granules, or flakes.
118.	...	3207.90	Others
119.	32.11	...	Prepared driers
120.	...	3215.90	Printing ink whether or not concentrated or solid
121.	35.01	...	Casein, caseinates and other casein derivatives, casein glues
122.	35.07	...	Enzymes; prepared enzymes not elsewhere specified or included
123.	38.01	...	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers
124.	38.02	...	Activated carbon, activated natural mineral products, animal black, including spent animal black
125.	38.04	...	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03
126.	38.06	...	Rosin and resin acids, and derivatives thereof, rosin spirit and

			rosin oils, run gums
127.	38.07	...	Wood tar, wood tar oils, wood creosol, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch
128.	38.09	...	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants) of a kind used in textile, paper, leather or like industries, not elsewhere specified or included
129.	38.12	...	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber or plastics
130.	38.14	...	Reducers and blanket wash/roller wash used in the printing industry
131.	38.15	...	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
132.	38.17	...	Mixed alkybenzenes and mixed alkynaphthalenes, other than those of heading No.27.07 or 29.02
133.	38.18	...	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
134.	38.23	...	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols
135.	...	3824.90	Retarders used in the printing industry
136.	...	3901.10	LLDPE/LDPE
137.	...	3901.20	HDPE

138.	39.02	...	Polymers of propylene or of other olefins, in primary forms
139.	...	3904.10	PVC
140.	39.06	...	Acrylic polymers in primary forms
141.	39.07	...	Polyacitals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyalyesters and other polyesters, in primary forms
142.	...	3907.60	Polyethylene Terephthalate Chips
143.	39.08	...	Polyamides in primary forms
144.	39.09	...	Amino-resins polyphenylene oxide, phenolic resins and polyurethanes in primary forms
145.	39.10	...	Silicones in primary forms
146.	39.11	...	Petroleum resins, coumarone-indene resins, polyterpenes polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms
147.	39.12	...	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms
148.	39.13	...	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
149.	39.14	...	Ion-exchangers based on polymers of heading Nos.39.01 to 49.13 in primary forms.
150.	39.19	...	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
151.	...	3920.32	Flexible plain films
152.	39.23	...	Articles for the packing of goods, of

			plastics; namely, boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware)
153.	40.01	...	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
154.	40.02	...	Synthetic rubber and factice derived from oils in primary forms or plates sheets or strip; mixtures of any product of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
155.	40.03	...	Reclaimed rubber in primary forms or in plates, sheets or strip.
156.	40.05	...	Compounded rubber unvulcanised in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No.40.06
157.	47.01	...	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
158.	48.19	...	Cartons (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper board whether in assembled or unassembled condition.
159.	48.21	...	Paper printed labels and paperboard printed labels.
160.	48.23	...	Paper, self adhesive tape and printed wrappers used for packing
161.	...	5402.42	Partially Oriented Yarn, polyesters texturised yarn and waste thereof

162.	....	5503.20	Polyester staple fibre and polyster staples fibre fill
163.	...	5503.20	Polyester staple fiber waste
164.	...	6304.10	Sacks and bags of a kind used for the packing of goods of jute or of other textile based fibres of heading No.53.03
165.	70.07	...	Carboys, bottles, jars, phials of glass of a kind used for the packing of goods, stoppers, lids and other closures of glass
166.	83.09	...	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.