[1][THE ELEVENTH SCHEDULE

[2]{[*See* section 32A, [3][section 32AB], [#]section 80CC(3)(*a*)(*i*), section 80-I(2), [4@][section 80J(4) and [$]section 88A(3)(*a*)(*i*)]]}

LIST OF ARTICLES OR THINGS

1. Beer, wine and other alcoholic spirits.

2. Tobacco and tobacco preparations, such as, cigars and cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.

3. Cosmetics and toilet preparations.

4. Tooth paste, dental cream, tooth powder and soap.

5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.

[5][*Explanation*.—"Blended flavouring concentrates" shall include, and shall be deemed always to have included, synthetic essences in any form.]

6. Confectionery and chocolates.

7. Gramophones, including record-players and gramophone records.

[6]* * * * *

[7][9. Projectors.]

10. Photographic apparatus and goods.

[8]* * * * *

22. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.

Explanation.—The expression "office machines and apparatus" includes all machines and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work [9][and for data processing (not being computers within the meaning of section 32AB)].

23. Steel furniture, whether made partly or wholly of steel.

24. Safes, strong boxes, cash and deed boxes and strong room doors.

25. Latex foam sponge and polyurethane foam.

[10]* * * * *

27. Crown corks, or other fittings of cork, rubber, polyethylene or any other material.

28. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.

[11]* * * * *]

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1. Ins. by Act 29 of 1977, s. 28 (w.e.f. 1-4-1978).

2. Subs. by Act 16 of 1981, s. 24, for "[*See* section 32A and section 80J(*4*)]" (w.e.f. 1-4-1981).

[#]Section 80CC omitted by Act 33 of 1996, s. 22 (w.e.f. 1-4-1993).

3. Ins. by Act 23 of 1986, s. 39 (w.e.f. 1-4-1987).

4. Subs. by Act 12 of 1990, s. 50 for "and section 80(J)(4)" (w.e.f. 1-4-1990).

[@] Now Section 80J omitted by Act 33 of 1996, s. 29 (w.e.f. 1-4-1989).

[$]Section 88A omitted by Act 33 of 1996, s. 35 (w.e.f. 1-4-1994).

5. Ins. by Act 11 of 1987, s. 73 (w.e.f. 1-4-1988).

6. Item 8 omitted by Act 16 of 1981, s. 24 (w.e.f. 1-4-1982).

7. Subs. by Act 26 of 1988, s. 53, for item 9 (w.e.f. 1-4-1989).

8. Items 11 to 21 (both inclusive) omitted by Act 16 of 1981, s. 24 (w.e.f. 1-4-1982).

9. Subs. by Act 11 of 1987, s. 73, for "for data processing and for transmission and reception of messages" (w.e.f. 1-4-1988).

10. Item 26 omitted by Act 16 of 1981, s. 24 (w.e.f. 1-4-1982).

11. Item 29 omitted by s. 24, *ibid.* (w.e.f. 1-4-1982).