

**EXPLANATORY MEMORANDA FOR THE FOLLOWING CUSTOMS  
NOTIFICATIONS ISSUED ON THE 7<sup>TH</sup> OF JULY 2009**

Notification No. & date	Subject
<b>Tariff Notifications</b>	
77/2009-Customs dated 7 <sup>th</sup> July 2009	Seeks to amend notification No. 21/2002-Customs to specify effective rates of customs duty on certain items.
78/2009-Customs dated 7 <sup>th</sup> July 2009	Seeks to amend notifications No's 172/1994-Customs, 31/2003-Customs, and 62/2004-Customs, so as to increase the customs duty on imports of Gold and Silver including imports of gold/silver ornaments (excluding ornaments studded with stones or pearls) by eligible passengers coming to India.
79/2009-Customs dated 7 <sup>th</sup> July 2009	Seeks to reintroduce exemption from additional duty of customs on parts, components and accessories of mobile handsets including cellular phones up to 6 <sup>th</sup> July, 2010
80/2009-Customs dated 7 <sup>th</sup> July 2009	Seeks to provide exemption to packaged software or canned software, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value which represents the consideration paid or payable for transfer of the right to use such goods.