

The budget has proposed tax breaks for manufacturers of mobile phone accessories. Most notable is the extension of a 4 per cent special additional duty exemption on mobile phone parts, components and accessories to March 31, 2011. This is likely to result in a mass production of battery packs, chargers and handsfree headphones. Simplification of the refund process for special additional customs duty is expected to make the entire process of volume handset imports easier and enhance cash flows for the handset sector.

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